



State of Michigan
Department of Treasury

SINGLE BUSINESS TAX

INDIVIDUALS, PARTNERSHIPS, FIDUCIARIES

RETURNS AND INSTRUCTIONS

1988

IMPORTANT NOTICE

If you are not required to file a Single Business Tax return, please notify us by filing form C-8030 NOTICE OF NO SBT RETURN REQUIRED OR NO TAX LIABILITY or form C-3479 NOTICE OF CHANGE OR DISCONTINUANCE OF BUSINESS, available in the back of this booklet.

ROBERT A. BOWMAN
State Treasurer

NEED A FORM? Call FORM-2-ME (1-800-367-6263) toll-free, 24 hours daily except Sunday. For questions, call your local Treasury field office at the number on the back cover of this book.

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----- CUT HERE -----

We Like to Hear Your Ideas

Thanks to everyone who submitted suggestions last year. Several of your suggestions were used, including: using better paper, writing the instructions in clearer language, using larger type and clarifying specific instructions that many of you found confusing. But we still want to hear more ideas. Please complete this evaluation and send it to us.

1. Are the forms and instructions clear? If not what part is confusing?

2. How did you contact Treasury for help?

☐ Telephone (assistance number)

☐ In person (location _____)

☐ Telephone (forms order number)

☐ Letter

Comments: _____

3. How can we serve you better?

Optional:

Name: _____

Address: _____

Phone: (____) _____

Please send this to:

Michigan Department of Treasury
P.O. Box 30140
Lansing, MI 48909

SBT QUICK REFERENCE GUIDE

- **Before** preparing your SBT form(s), complete all **federal** tax forms, including 1041, 1065 and 1040 Schedules D, E, K and 4797, and have them available for reference.

Condition:

Prepare this form:

Engaged in business activity in Michigan. ► Exceptions to above: 1) Gross receipts plus recapture of capital acquisition deduction are less than \$40,000, <div style="text-align: center;">or</div> 2) Total of profit, compensation, interest paid depreciation and capital acquisition deduction recapture minus the purchase of depreciable property minus the allowable statutory exemption is less than zero. (If claiming a business loss or refund, however, form C-8000 must be filed.)	C-8000 C-8030 (instead of C-8000)
Change in business name, address, account number, tax year or reporting a discontinued business.	C-3479
Request an extension of time to file C-8000 annual return.	C-4267
Depreciable property acquired during the tax year, <div style="text-align: center;">and/or</div> Depreciable property (acquired on or after January 1, 1976) sold during the year.	C-8000D
List partners who qualify for additional statutory exemption and determine partnership eligibility for statutory exemption or the small business credit.	C-8000KP
Determine excess compensation or gross receipts reductions to adjusted tax base.	C-8000S
Determine small business credit.	C-8000C
Member of a controlled group (an affiliated group or controlled group of corporations or an entity under common control).	C-8009
Determine penalty and interest for not filing required estimated tax.	C-8020

1988 SINGLE BUSINESS TAX RETURN— INDIVIDUALS, PARTNERSHIPS, FIDUCIARIES

WHAT'S NEW IN 1988?

Insurance companies, both foreign and domestic, are now subject to Single Business Tax (P.A. 262 of 1987). Calculation of tax is based on apportioned gross receipts. Forms will be sent to insurance companies separately.

GENERAL INFORMATION

The instructions in this booklet apply to returns filed for calendar year 1988 or a fiscal year ending in 1989.

HOW TO USE THIS INSTRUCTION BOOK

Read through the General Information. Specific instructions for each of the forms in this book begin on page 8. See the Table of Contents on page 3 of this book for the form number, title and the page(s) on which the instructions appear.

As an aid in determining gross receipts and business income, two worksheets have been included on page 9 of these instructions: Worksheet I for individuals and Worksheet II for partnerships and fiduciaries.

Two copies of most SBT forms have been included in the back of this book; use one as a worksheet and file copy and send the other to the Michigan Department of Treasury. Extra copies of forms, special bulletins or any forms not included in this book are available at Treasury offices listed on the back cover of this book.

Read through the **Quick Reference Guide** on page 4 and use it as a checklist for preparing your return and supporting schedules.

Have your completed **federal tax returns** available for reference **before** starting to work on your SBT return.

WHO MUST FILE

Every person who is engaged in business activity in Michigan and whose gross receipts plus recapture of capital acquisition deduction (see instructions for form C-8000D on page 13) is at least \$40,000 for the year must file an annual Single Business Tax return.

"Person" means an individual, firm, bank, financial institution, limited partnership, co-partnership, partnership, joint venture, association, corporation, receiver, estate, trust or any other group or combination acting as a unit.

A **husband and wife** who have separate businesses, maintain separate records and file separate federal schedules qualify as separate persons for SBT purposes and **must** file separate SBT returns regardless of how they file their federal income tax returns.

If you have more than one business (for example, an individual who has a grocery store and rental property), file only one SBT return using the combined gross receipts to determine filing requirements.

Partnerships are liable for the Single Business Tax. Partners, however, are not required to file the SBT C-8000 annual return or pay the tax on their prorated share of business income from the partnership.

If a partner is a corporation or a partnership subject to SBT, the partner must subtract its prorated share of the partnership business income and add its prorated share of partnership business losses on the C-8000 annual return, lines 56 and 60. (On these lines also give the federal employer identification number(s) of the partnership(s).)

Joint ventures and other groups engaged in a business as a unit (for example, real estate owned jointly by two individuals who have not treated their relationship as a partnership) also will file an SBT return as a partnership.

Estates or trusts engaged in business activity are liable for SBT on the total business activity. Beneficiaries

are not required to file an SBT return or pay the tax on their distributive shares. If a grantor trust is engaged in business, the grantor or owner will be required to file.

WHAT IS A "BUSINESS ACTIVITY"

All activities conducted in Michigan, including but not limited to, manufacturing, contracting, financing, leasing and retailing are considered business activity and are subject to the Single Business Tax.

"Business activity" includes the following:

1. Sale or rental of **property**, whether real or personal, tangible or intangible.
2. Performance of **services** in Michigan or outside the state to derive gain, benefit or advantage, either directly or indirectly.

This does **not** include:

- a. Services rendered by an employee to his/her employer only
- b. Services as a director of a corporation, or
- c. A casual transaction.

Examples of activities subject to tax:

1. Rental or lease of property.
2. Sale of rental property or any other property used in a business activity.
3. Service rendered by an independent contractor. (This includes all persons except a director of a corporation, who is not considered an employee.)

Examples of activities NOT subject to tax:

1. Sale of personal residence.
2. Transactions involving stocks or bonds, unless you are considered to be a trader under the Internal Revenue Code.
3. Service rendered as an employee or a director of a corporation.

WHO IS EXEMPT FROM THE SINGLE BUSINESS TAX

The following entities may be exempt from the Single Business Tax:

1. Most persons who are exempt from the federal income tax under the Internal Revenue Code.
2. Nonprofit cooperative housing corporations.
3. Farmers for the production of agricultural goods.

NOTE: Refer to the Single Business Tax Act for specific exceptions.

Taxable business activity of an exempt person is subject to the Single Business Tax.

HOW TO REPORT "NO RETURN REQUIRED" -OR- "NO TAX LIABILITY"

If you are not required to file an SBT annual return but received this booklet, file form C-8030 **instead** of form

C-8000. This information is used to update your account and to avoid further correspondence.

- *If you are required to file but have an insufficient adjusted tax base to create a tax liability, complete form C-8030 instead of C-8000. If you bought or sold depreciable personal or real property during the year, complete form C-8000D to determine if you can file form C-8030 or if you should file form C-8000. See the instructions for C-8030 on page 23 of this booklet.*

HOW TO FILE IF YOUR TAX "YEAR" IS LESS THAN 12 MONTHS ("SHORT-PERIOD")

If your tax year is less than 12 months (short-period), the minimum gross receipts for filing is \$40,000 multiplied by the number of months in your tax year and divided by 12.

Your SBT annual return must cover the same period as your federal income tax return. If your SBT annual return covers a period of less than 12 months you must annualize gross receipts, business income and partners' income.

To annualize: Multiply the amount from a short-period return by 12 and divide the result by the number of months included on the short-period return.

- 1) If annualized gross receipts exceed \$40,000 you must file form C-8000. If annualized gross receipts are less than \$6 million, you may file form C-8000C.
- 2) Annualize shareholders'/officers'/partner's compensation and/or share of business income to determine disqualifiers (C8000KP, column E; C8000KC, columns J & L).
- 3) Annualize business income to determine the credit percent used to compute the unincorporated/S-corporation credit (line 27, form C-8000). If annualized business income is less than \$475,000, you may file form C-8000C.

You must also prorate the statutory exemption, including additional exemptions.

To prorate: Multiply the amount from a short-period return by the number of months on the short-period return and divide the result by 12.

Due date: A short-period return is due the last day of the fourth month after the end of the short-period.

Notice of change or discontinuance: File form C-3479 to report a change in your tax year or a discontinued business.

Exception: If you are filing as an individual and the short-period return is not the result of a change in your accounting period, you are not required to annualize. (You must, however, use actual business income in determining the tax base.) Your SBT annual return, in this case, is due the last day of the fourth month after the end of your federal taxable year. You are still required to prorate the statutory exemption, however.

HOW TO REPORT LOSSES, PERCENTAGES AND WHOLE DOLLARS

1. Losses: Report losses and negative amounts in brackets.
2. Percentages: Carry all percentages to at least six decimal places. For example, 24.1542% (.241542).
3. Whole dollars: Round all amounts to the nearest whole dollar. Drop amounts of 50 cents or less. Round up amounts of 51 through 99 cents.

INTEREST RATE

The annual interest rate July 1, 1988 through December 31, 1988 is 9.7 percent. For January 1, 1989 through June 30, 1989, the rate is 10.2 percent. For each six-month period after June 30, 1989, a new interest rate will be set at 1 percent above the prime rate.

HOW TO COMPUTE PENALTY AND INTEREST

Returns, including estimated returns, which are filed late or without payment of the tax due are subject to 5 percent penalty per month to a maximum of 50 percent, plus interest. (See "Interest Rate" above).

Underpayment of estimated tax is subject to interest as described above, when the amount paid with your estimated tax returns is less than 85 percent of your annual liability. When the amount paid with your estimates is less than 50 percent of your annual liability, a 10 percent negligence penalty applies.

Compute penalty and/or interest for underpaid estimates on form C-8020 (available in this booklet).

FAILURE TO FILE

If you fail or refuse to file a return or pay the tax as required within the specified time, you will be notified that an assessment will be levied.

Penalty and interest will be computed as described in the preceding section.

For failure or refusal to file an information return, information report or statement of compensation required by law within the specified time, a penalty of \$10.00 per day for each day for each separate failure or refusal may be added. The total penalty for each separate failure or refusal will not exceed \$400.00.

WHO MUST SIGN THE RETURN

You must sign the return in the space provided on the bottom of page 2 of form C-8000.

If someone other than you or your full-time employee has prepared the return, the preparer must sign it and give his/her business address in the space provided on the bottom of page 2 of form C-8000.

WHEN TO FILE

Annual returns are due on or before the last day of the fourth month after the end of your tax year. For example: A return for calendar year 1988 is due April 30, 1989. A return for a fiscal year ending March 31, 1989, is due July 31, 1989.

WHERE TO FILE

SBT Annual Returns: (C-8000) Make the remittance payable to "State of Michigan" and mail with form C-8000 and all other appropriate forms to:

Michigan Department of Treasury
P.O. Box 30059
Lansing, MI 48909

Quarterly Estimates: (C-8002) Make the remittance payable to "State of Michigan" and mail with form C-8002 to:

Michigan Department of Treasury
Dept. 77889
Detroit, MI 48277-0889

Note: Quarterly estimates are the only SBT forms that are mailed to Detroit.

HOW TO REQUEST AN EXTENSION

A federal extension does not automatically extend the due date for filing your SBT return. Failure to request an SBT extension on or before the due date will subject the annual return to a late filing penalty of 5 percent per month to a maximum of 50 percent, plus interest at 1 percent above prime per month.

To receive an extension for your SBT return, you must send us the following items on or before the due date of your C-8000 annual return:

1. Form C-4267 prepared in duplicate (available in this booklet), and
2. Payment for the estimated annual tax due.

If a copy of your federal extension request is filed with form C-4267 and payment of your estimated tax on or before the due date of your return, Treasury will grant you an extension for the same length of time as that requested on your federal extension—plus 60 days.

Remember to include your payment of estimated tax due. You will be charged interest at the rate of 1 percent above prime per month on any unpaid tax during the extension period. If you fail to make a sufficient payment with your extension request, the unpaid tax is subject to a penalty of 5 percent per month to a maximum of 50 percent. Any unpaid tax due to negligence is subject to a penalty of 10 percent. Any unpaid tax due to intentional disregard is subject to a 25 percent penalty.

HOW TO REPORT FEDERAL CHANGES THAT AFFECT SBT RETURNS

If there are any alterations in or modifications to your federal income tax return that affect your SBT tax base, you must file an amended return (form C-8000X).

Interest at the rate of 1 percent above prime per month applies to any deficiency from the due date of the original return.

You must file an amended return within four months after the final determination by the Internal Revenue Service to avoid further penalty.

INSTRUCTIONS FOR C-8000 ANNUAL RETURN

- **Reminder:** If you have no tax liability to report on form C-8000, line 23, and no business loss to report on line 15, you may file form C-8030 instead of C-8000.

PAGE 1, Lines 1-7, IDENTIFICATION

Name Label: If you received this SBT booklet in the mail, peel off the mailing label from the back cover and place it in the name and address area at the top of your C-8000 annual return. Report any errors or corrections on form C-3479 found at the back of this booklet.

If no label is provided, identify the return with your complete name and address. If husband and wife are filing jointly, enter both names.

Be sure the same name and/or account number is used on all attached forms.

Line 1, Taxable Year: If other than 1988 calendar year, enter the beginning and ending dates of your annual accounting period. For periods less than 12 months, enter the beginning and ending dates of the "short-period."

Line 2, Organization Type: Check type of organization.

Line 3, Consolidated Filing (applies to corporations only).

Line 4, Controlled Groups (answer required): Check whether or not your organization is a member of a controlled group (entities under common control whether or not incorporated). These groups are defined in the Internal Revenue Service Regulation 11.414(c) relating to two or more businesses under common control. See SBT Bulletin 1978-1, Entities Under Common Control and "SBT Questions and Answers," volume XIV, number 10.

Important: If you are a member of a controlled group and are claiming a statutory exemption or small business credit, attach a copy of form C-8009, Allocation of Statutory Exemption/Small Business Credit to your SBT return. A copy of this form is available in this book.

Lines 5a and 5b, Account Number: Enter on 5a your Federal Employer Identification number or the Michigan Treasury assigned (TR) number. If you have no account number **leave 5a blank**. Enter your Social Security number on line 5b. An account number will be assigned to you. Be sure the same account number is used on all attached forms.

Line 5c, Business Start Date: Enter start date of business.

Line 5d, Principal Business Activity: Enter a brief description of your business activity. For example, agriculture, forestry, fisheries, mining, contract construction, manufacturing, transportation, communication, electric, gas, sanitary services, wholesale trade, retail trade, finance, insurance and services.

TAX BASE

Line 6, Gross Receipts:

Estates and Trusts, enter total receipts reported on Federal 1041 to the extent derived from business activity.

Individuals and Partnerships, enter gross receipts as determined on Worksheet I (Individuals) or Worksheet II (Partnerships), found on page 9 of this booklet.

GROSS RECEIPTS CHECKLIST

Receipts to be included:

1. Receipts from sales of products
2. Receipts from services performed
3. Sales tax collected on sale of tangible personal property
4. Gross commissions earned
5. Rents and royalties received
6. Receipts from professional services
7. Receipts from sales of scrap and other similar items
8. Client reimbursed expenses not obtained in an agency or other representative capacity.

Receipts to be excluded:

1. Wages, salaries or other compensation received as an employee (see definition of "employee")
2. Proceeds from the sale of assets used in a business activity (dispositions of assets acquired on or after January 1, 1976, are included as recapture of capital acquisition deduction on form C-8000D)
3. Cash discounts allowed and taken on sales
4. Proceeds from the sales of merchandise returned by customers when the sales price is refunded or equivalent credit is granted
5. Voluntary tips
6. Security deposits
7. Distributive income from a partnership received as a partner.

Gross Receipts "Short Method"

You need not compute your tax base if you use the gross receipts short method. (**Business income** is still required to claim the unincorporated credit. **Tax base** is still required to claim the small business credit.)

Tax may be computed by multiplying the tax rate (2.35 percent) by one-half of your adjusted gross receipts.

- **If you elect to use the gross receipts "short-method," complete form C-8000S, Part II, before continuing. See instructions for C-8000S on page 15.**

Line 7, Business Income: Estates and Trusts, enter income or losses derived from business activity reported on Federal 1041.

Individuals and Partnerships, enter business income as determined on Worksheet I (Individuals) or Worksheet II (Partnerships) on page 9.

WORKSHEET I
GROSS RECEIPTS/BUSINESS INCOME—INDIVIDUALS

PART I—GROSS RECEIPTS

1. Federal 1040, Schedule C,
gross receipts (net of returns) _____ | 00
2. Federal 1040, Schedule C,
other income _____ | 00
3. Federal 1040, Schedule E,
Part I, total rents received _____ | 00
- 4a. Federal 1040, Schedule E,
Part I, total royalties received _____ | 00
- 4b. Federal 4835
Farm rentals _____ | 00
5. Other receipts _____ | 00
6. **Total Gross Receipts**
(Add lines 1 through 5;
enter here and on
C-8000, line 6) _____ | 00

PART II—BUSINESS INCOME

7. Federal 1040, Schedule C,
net profit or (loss) _____ | 00
- 8a. Federal 1040, Schedule E,
Part I, total income or
(loss) from rents and
royalties _____ | 00
- 8b. Federal 1040, Schedule E,
Part III, Windfall Profit
Tax Credit/Refund or
(withheld) _____ | 00
9. Federal 4797 total gain
or (loss) _____ | 00
10. Federal 1040, Schedule D
a) gains from form 4797
\$ x 40% **or** _____ | 00
*b) Redetermined gains or
(losses) _____ | 00
11. Other income _____ | 00
12. **Total Business Income**
(Add lines 7 through 11;
enter here and on C-8000,
line 7) _____ | 00

*If you have business gains or losses on Schedule D other than 4797 gains, do not complete line 10b. Redetermine gains or losses on property used in your business activity on form 4797 and/or Schedule D.

WORKSHEET II
GROSS RECEIPTS/BUSINESS INCOME—PARTNERSHIPS

PART I—GROSS RECEIPTS

1. Federal form 1065
a. gross receipts _____ | 00
b. gross rents _____ | 00
2. Federal form 1065, Schedule K
a. gross other
rental income _____ | 00
b. royalties _____ | 00
c. other income _____ | 00
3. Other receipts _____ | 00
4. **Total Gross Receipts**
(Add lines 1a through 3;
enter here and on
C-8000, line 6) _____ | 00

PART II—BUSINESS INCOME

5. Federal form 1065, Schedule K
a. ordinary income
or (loss) _____ | 00
b. net real estate rental
income (or loss) _____ | 00
c. interest income _____ | 00
d. dividend income _____ | 00
e. royalty income _____ | 00
f. net short-term
gain or loss _____ | 00
g. net long-term
gain or loss _____ | 00
h. other net gain or
loss under section 1231 _____ | 00
i. other income _____ | 00
6. Total income or loss—(Add
lines 5a through 5i) _____ | 00
7. Federal form 1065, Schedule
K, contributions _____ | 00
8. Other deductions _____ | 00
9. Total deductions—(Add lines
7 and 8) _____ | 00
10. **Total Business Income**
(Subtract line 9 from line 6;
enter here and on
C-8000, line 7) _____ | 00

**TURN TO PAGE 2 OF C-8000,
Lines 39 - 71**

COMPENSATION

Line 39, Salaries, Wages and Other Payments: Enter total payments including the cash value of all remuneration, other than cash, on behalf of or for the benefit of employees or officers. For most taxpayers this will be the amount reported on federal form 941 for the taxable year.

"Employee" is defined in section 3401(c) of the Internal Revenue Code. A person from whom an employer is required to withhold for federal income tax purposes shall, by definition, be deemed an employee.

"Payments" means salaries, wages, fees, bonuses, commissions and other payments that are subject to or specifically excepted from federal income tax withholding. This includes payments for casual services, but **does not** include payments to independent contractors or fees paid for services as a director of a corporation.

Report on lines 40 through 43 any payments made on behalf of or for the benefit of employees or officers on a cash or accrual basis consistent with your method of federal income tax reporting.

Line 40, Payroll Taxes: Enter payments to a state unemployment compensation fund, payments under the Federal Unemployment Tax Act (FUTA), payments under the Federal Insurance Contribution Act (FICA), and payments to similar social insurance programs.

Line 41, Employee Insurance Plans: Enter payments for workers' compensation insurance, including self-insurance, payments to health or life insurance plans for which employees are the beneficiaries, payments under health and welfare and noninsured benefit plans and payment of fees for the administration of health and welfare and noninsured benefit plans.

Line 42, Pension, Retirement and Profit-Sharing Plans: Enter payments to retirement and pension plans and payments to profit-sharing plans.

Line 43, Other: Enter payments to supplemental unemployment benefit trusts, payments to individuals not currently working, payments to dependents and heirs of individuals because of current or former labor services rendered by those individuals, and any other payments made on behalf of or for the benefit of employees or officers and not included above.

Line 44, Add lines 39-43.

Line 45, Special Exemptions: (applies to corporations only).

Line 46, Compensation: Enter the amount from line 44.

ADDITIONS

Line 47, Depreciation: Enter total depreciation, amortization, or immediate or accelerated write-off of tangible assets claimed as a deduction on your federal return, including depreciation in cost of goods sold.

Safe Harbor Leases — The lessor and lessee must report on line 47 any rent attributable to a lease-back agreement under section 168(f)(8) of the Internal Revenue Code. The lessor **subtracts** rental receipts from such property. The lessee **adds** rental payments from such property.

The lessee also may be entitled to a capital acquisition deduction for such property.

Attach a copy of your Federal 6793 and a schedule of the rental adjustments.

Line 48, Taxes: Enter all taxes on, or measured by, net income including city, state and foreign income taxes claimed as a deduction on your federal return.

Line 49, Single Business Tax: Enter Single Business Tax claimed as a deduction on your 1988 federal return.

Line 50, Dividends, Interest or Royalties Claimed as Deductions on Your Federal Return: Enter any deduction claimed as dividends paid or accrued, or interest or royalties. An example of dividends paid or accrued is the deduction allowed to certain regulated investment companies and real estate investment trusts.

Do not include any of the following:

1. Dividends that represent reduction of premiums to policyholders of insurance companies
2. Dividends not claimed as federal deductions
3. Interest payments made by a financial organization
4. 20 percent of franchise fee or royalty deduction
5. Oil and gas royalties deducted
6. Cable franchise fees paid to units of government.

Line 51, Capital Loss Carryover or Carryback (Fiduciaries): Enter any capital loss carryover or carryback included in arriving at business income reported on page 1, line 7.

Line 52, Net Operating Loss Carryover or Carryback (Fiduciaries): Enter any net operating loss carryover or carryback included in arriving at business income reported on page 1, line 7.

Line 53, Excluded Capital Gains (Individuals): Enter the capital gain deduction on property used in your business activity.

Line 54, Excluded Interest: Enter gross interest income and dividends from obligations or securities of states **other than** Michigan and their political subdivisions to the extent derived from your business activity. Such income may be reduced by related expense not allowed as a deduction by sections 265 and 291 of the Internal Revenue Code.

Line 55, Special Classifications Deduction and/or Financial Organization's Expenses: Enter any deduction or exclusion by a taxpayer due to a classification as, or the payment of commissions or other fees to, a domestic international sales corporation, foreign sales

corporation or any similar special classification, the purpose of which is to reduce or postpone the federal income tax liability.

This does not apply to special provisions of sections 805, 809, 815(c) (2) (A), 823(c) and 824(a) of the Internal Revenue Code.

Financial Organization Expense Addback: Enter total expenses deducted in arriving at federal taxable income, less expenses that are added back in determining SBT tax base, times the following fraction:

$$\frac{\text{Interest from U.S. obligations that Michigan is prohibited from taxing} + \text{Interest on Michigan obligations}}{\text{Total interest income}}$$

Total interest income

The result cannot exceed interest from U.S. obligations subtracted in arriving at the tax base.

Line 56, Losses From Partnerships: Enter your pro-rated share of partnership losses included in business income reported on page 1, line 7. This applies to partners that are corporations or other partnerships. Business income of individuals does not include partnership losses.

Enter the Federal Employer Identification number(s) of the partnership(s) on line 7.

Line 57, Total Additions: Add lines 47 through 56 and enter total on line 57.

SUBTRACTIONS

Line 58, Dividends, Interest or Royalty Income: Enter dividends, received or deemed received, including foreign dividend gross-up as provided in the Internal Revenue Code, and interest and royalty income included in arriving at the business income reported on page 1, line 7.

Do not include:

1. Dividends allowed as a dividend-received deduction on a federal return, or
2. Oil and gas royalty income, or
3. 20 percent of franchise fee, or
4. Interest income received by a financial organization.

Line 59, Excluded Capital Losses: Enter any capital losses on property used in your business activity and not included in arriving at federal taxable income in the year the loss occurred.

Line 60, Income From Partnerships: Enter your pro-rated share of partnership income included in business income reported on page 1, line 7. This applies only to partners that are corporations or other partnerships. Business income of individuals does not include partnership income. Enter the Federal Employer Identification number(s) of the partnership(s) on line 60.

Line 61, Total Subtractions: Add lines 58 through 60 and enter total on line 61.

STATUTORY EXEMPTION

- *If you are filing as a partnership or qualifying partners for additional statutory exemption, complete form C-8000KP before continuing. See instructions for C-8000KP on page 17.*

For most noncorporate taxpayers, the statutory exemption is available only if business income on line 7 is less than \$60,000.

Controlled groups — If you are a member of a controlled group and have an allocated statutory exemption, you must attach form C-8009 to your SBT return. A controlled group is entitled to only one statutory exemption, which is allocated on form C-8009.

Line 62, Statutory Exemption: Enter statutory amount of \$40,000 or the amount allocated from form C-8009, line 6.

Lines 63 and 64, Partners' Exemption: Enter on line 63a the total number of qualified partners from form C-8000KP, line 5. Subtract 1 from line 63a and enter the result on line 63b. Multiply line 63b by \$12,000 (maximum \$48,000) and enter on line 64.

Line 65, Increased Statutory Exemption: Add lines 62 and 64.

Lines 66 and 67, Short-period or Part-year Exemption: If your business activities cover only part of a year and you are entitled to a statutory exemption, enter the number of months of business activity on line 66a. Divide line 66a by the number 12 and enter the resulting percentage on line 66b. Multiply line 62 or line 65 by the percentage on line 66b and enter the result on line 67.

Lines 68a through 69, Business Income: Enter business income from C-8000, page 1, line 7.

- *If you elect to average your business income to determine statutory exemption, complete form C-8000G before continuing. See instructions for C-8000G on page 18.*

Averaging: Every person, other than a corporation, who has had a business activity in Michigan during 1982 through 1986 may elect to average their business income by entering the amount from form C-8000G, line 9, on line 68a and attaching form C-8000G to the C-8000 annual return. Line 69 cannot be less than zero.

Line 70a, Excess Business Income: If line 69 is less than line 62, 65 or 67, enter the amount from line 62, 65, or 67 on line 71.

Line 70b, Reduction for Excess Business Income: Multiply the amount on line 70a by 2.

Line 71, Allowable Exemptions: Subtract line 70b from line 62, 65 or 67, whichever is applicable. (The difference cannot be less than zero.)

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TAX BASE

Line 8, Compensation: Enter the total amount of compensation from page 2, line 46.

Line 9, Additions: Enter the total additions from page 2, line 57.

Line 10, Subtotal: Add lines 7, 8 and 9.

Line 11, Subtractions: Enter the total amount of subtractions from page 2, line 61.

Line 12a, Tax Base: Tax base is business income (or loss), line 7, plus or minus adjustments on lines 8, 9 and 11.

Line 12b, Apportioned Tax Base: If taxable in another state, multiply line 12a by the percentage from form C-8000H, line 17 or line 20, whichever is applicable. Form C-8000H is available in this booklet.

ADJUSTMENTS

- **If you are claiming a capital acquisition deduction or recapturing a capital acquisition deduction, complete form C-8000D before continuing. See instructions for C-8000D on page 13.**

Line 13a, Capital Acquisition Deduction: Enter the total capital acquisition deduction from form C-8000D, line 8.

Line 13b, Recapture of Capital Acquisition Deduction: Enter the total recapture of the capital acquisition deduction from form C-8000D, line 24.

Line 14, Subtract line 13b from line 13a to obtain net capital acquisition deduction.

Line 15, Adjusted Tax Base Before Loss Deduction and Statutory Exemption: Any negative amount on this line is a business loss which may be carried forward successively to the next 10 taxable years, or until the loss is used up, whichever occurs first.

Line 16, Business Loss Deduction: Enter any unused business loss carryover from the Single Business Tax return for the preceding year(s). If business loss carryover exceeds the amount on line 15, enter the amount from line 15.

Line 17, Adjusted Tax Base Before Statutory Exemption: Subtract line 16 from line 15.

Line 18, Statutory Exemption: Enter the allowable exemption from page 2, line 71. Statutory exemption cannot be used to increase a business loss determined on line 15 or as an offset to income on line 15 before loss carryovers reported on line 16.

Unused statutory exemption cannot be carried forward.

Line 19, Business Income Averaging: Check if you used average business income on C-8000, page 2, line 68a.

Line 20, Adjusted Tax Base: Subtract line 18 from line 17. If line 18 is greater than line 17, enter NONE on this line.

REDUCTIONS, CREDITS, TAX

Gross Receipts Reduction. You may reduce your adjusted tax base by the amount in excess of 50 percent of your adjusted gross receipts (gross receipts plus recapture of capital acquisition deduction). Your tax base cannot exceed 50 percent of adjusted gross receipts.

- **If you are claiming a reduction for excess compensation or a gross receipts reduction, complete form C-8000S before continuing. See instructions for C-8000S on page 15.**

Line 21, Reduction to Adjusted Tax Base: A taxpayer may qualify for either of the two reductions on form C-8000S, Parts I and II, but may choose only one. Refer to C-8000S and instructions for this form to determine eligibility.

Place a check mark (✓) in the appropriate box indicating which reduction was used. Enter on line 21 the amount of the reduction from form C-8000S, line 8 or 15, whichever is applicable.

Line 22, Subtotal: Subtract line 21 from line 20.

Line 23, Tax Before Credits: Multiply line 22 by the tax rate of 2.35 percent (.0235).

- **If you are claiming a small business or other tax credit, complete form C-8000C before continuing. See instructions for C-8000C on page 16.**

Line 24, Small Business Credit: Enter the small business credit from form C-8000C. Members of a controlled group must determine a combined small business credit which is allocated on form C-8009, available in this book.

Line 25, Other Credits: (Does not apply to Individuals.) Partnerships are entitled to claim a College Contribution Credit. Enter amount from form C-8000C, line 23, and check box "a." (No credit is permitted on the partner's Michigan Individual Income Tax return for any contribution made by the partnership that is allocated separately to the partners.) Other credits apply to corporations only.

Line 26, Tax: Subtract line 27 from line 26.

Line 27, Unincorporated Tax Credit: Every taxpayer who is unincorporated is allowed a credit against the tax imposed. Multiply line 26 by the percentage in the following table and enter on line 27.

UNINCORPORATED TAX CREDIT TABLE

If Business Income Is:	The Credit Is:
\$20,000 or less	20% of the Single Business Tax Liability
More than \$20,000, but less than \$40,000	15% of the Single Business Tax Liability
\$40,000 or more	10% of the Single Business Tax Liability

See also the instructions for short-period returns on page 6.

Line 28, Tax: Subtract line 27 from line 26.

PAYMENTS

Line 29: Enter any overpayment credited from your prior year C-8000 annual return, line 38.

Line 30: Enter the total tax paid with your SBT quarterly tax returns, or the estimated Single Business Tax paid with the combined Sales, Use and Withholding Tax returns. Be sure to include all your monthly payments that cover periods within the current tax year.

Line 31: Enter any tentative payment of estimated tax made with a request for an extension of time to file the return.

Line 32: Enter total of lines 29, 30 and 31.

Line 33, Tax Due: If line 28 is greater than line 32, enter the difference on line 33. If line 32 is greater than line 28, leave blank.

► **If you owe penalty and/or interest for not filing estimated returns or for underestimating your tax, complete form C-8020 to compute penalty and interest due. See instructions for C-8020 on page 22.**

Line 34, Penalty and Interest: Enter total of lines 34a and 34b (computed on form C-8020). Also include any penalty and interest for late filing (see "How to Compute Penalty and Interest" on page 6).

Line 35, Total Amount Due: Make remittance for this amount payable to "State of Michigan."

Line 36: If line 32 is greater than line 28, enter the overpayment on line 36.

Line 37: Enter the amount of overpayment you want refunded.

Line 38: Enter the amount of overpayment to be credited to your estimated tax liability for the next year.

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Signature: Sign the return on the bottom of page 2. Mail your remittance, your C-8000 annual return and all other supporting forms to:

Michigan Department of Treasury
P.O. Box 30059
Lansing, Michigan 48909

INSTRUCTIONS FOR FORM C-8000D, CAPITAL ACQUISITION ADJUSTMENT

(For additional information, request SBT Bulletin 1981-2).

If you acquired depreciable real or personal property during the taxable year, or disposed of depreciable real or personal property that was acquired on or after January 1, 1976, complete form C-8000D and attach it to your C-8000 annual return. (Eligible real property is buildings. Personal property is furniture, office machines, etc.)

Lines 1 and 2, Identification: Enter the account number shown on your C-8000 annual return.

PAGE 1, CAPITAL ACQUISITION DEDUCTION

Page 1 of form C-8000D is used to determine the total cost of depreciable real or personal property to be reported as a capital acquisition deduction on C-8000, line 13a.

List the cost, paid or accrued in the taxable year, of those acquisitions which will become or are eligible for depreciation or amortization for federal income tax purposes.

Generally, acquisition occurs when the title is transferred and the purchaser becomes obligated for payment. For example, construction of a building located in Michigan began July 1, 1987, and was completed June 30, 1988. A total cost of \$100,000 was paid or accrued in 1987 and \$200,000 was paid or accrued in 1988. The cost of \$200,000 qualifies for the capital acquisition deduction for the taxable year 1988.

PART I, Acquisition of Depreciable Real Property Located in Michigan:

Line 3: Enter the description, location, date acquired and the total cost paid or accrued of depreciable real property located in Michigan and acquired during the taxable year.

Line 4: Enter the total cost of all depreciable real property located in Michigan.

PART II, Acquisition of Depreciable Personal Property:

Line 5: Enter the description location (state), date acquired and the total cost paid or accrued of depreciable personal property, wherever located, that was acquired during the taxable year.

Line 6: Enter the total cost of all depreciable personal property acquired during the tax year.

Line 7: If taxable in another state, multiply line 6 by the capital acquisition apportionment percentage from form C-8000H, line 24, and enter on line 7 as the apportioned cost of depreciable personal property. Form C-8000H is available at Treasury field offices.

PART III, Line 8: Total Capital Acquisition Deduction:

Enter on line 8 and on form C-8000, page 1, line 13a the total capital acquisition deduction. If taxable only in Michigan, add lines 4 and 6. If taxable in another state, add lines 4 and 7.

PAGE 2, RECAPTURE OF CAPITAL ACQUISITION DEDUCTION

Page 2 of form C-8000D is used to compute the amount of proceeds (proceeds include any benefit derived) from the disposition of depreciable real or personal property acquired on or after January 1, 1976. The result will be entered on form C-8000, line 13b.

PART IV, Disposition of Depreciable Real Property:

Enter gross proceeds from all dispositions of depreciable real property (property as described in section 1250 of the Internal Revenue Code) **located in Michigan** that was acquired on or after January 1, 1976.

Line 9, (columns a through f): Give all the information required for each disposition in columns a through f. Include in column f gain or loss included in federal taxable income for the current tax year.

Line 10, (columns e and f): Enter total gross proceeds in column e. In column f enter the total gain or total loss included in your federal taxable income. Total gain is **before** the capital gain deduction.

Line 11, Adjusted Proceeds: Subtract the total gain or add the total loss on line 10, column f, to the gross proceeds on line 10, column e.

If taxable only in Michigan, skip to PART V.

Line 12: Enter the gross proceeds from line 10, column e.

Line 13: Enter total gains (or losses) from line 10, column f.

Line 14: Enter excluded capital gains attributable to line 13 from C-8000, page 2, line 53.

Line 15: Enter difference of lines 13 and 14.

Line 16: Multiply line 15 by the percentage from form C-8000H, line 17 or line 20, whichever is applicable. Enter result here.

Line 17: Subtract the **gain** on line 16 from line 12 and enter here; **or**, add the **loss** on line 16 to line 12 and enter here.

Line 18: Enter excluded capital gains from line 14.

Line 19: Enter difference of lines 17 and 18.

PART V, Disposition of Depreciable Personal Property:

Enter gross proceeds from all disposition of depreciable **personal property, wherever it is located**, that was acquired on or after January 1, 1976.

Line 20, (columns a through f): Give all the information required for each disposition in columns a through f.

Line 21, (columns e and f): Enter total gross proceeds in column e. In column f enter the total gain or loss reported on your federal income tax return. Total gain is **before** capital gain deduction.

Line 22, Adjusted Proceeds: Subtract the total gain or add the total loss on line 21, column f, to the gross proceeds on line 21, column e.

Line 23, Apportioned Adjusted Proceeds if Taxable in Another State: Adjust gross proceeds by the total gains or losses included in the tax base. Multiply adjusted proceeds on line 22 by the capital acquisition apportionment for the current year on form C-8000H, line 24, and enter on line 23 of this form as the apportioned adjusted proceeds.

PART VI, Total Recapture of Capital Acquisition Deduction:

Line 24: Enter here and on form C-8000, line 13b, the total adjustment required as a recapture of the acquisition deduction.

If taxable only in Michigan, add lines 11 and 22. If taxable in another state, add lines 19 and 23.

INSTRUCTIONS FOR FORM C-8000S, REDUCTIONS TO ADJUSTED TAX BASE

Note: If you elect to reduce your adjusted tax base by using the excess compensation reduction or the gross receipts reduction, complete form C-8000S and attach it to your C-8000 annual return.

You are entitled to use only one reduction method. Choose the method to your advantage.

Lines 1 and 2, Identification: Enter the account number shown on your C-8000 annual return.

PART I, Compensation Reduction:

Line 3: Enter total compensation from C-8000, page 1, line 8.

Line 4: Enter tax base from C-8000, page 1, line 12a.

Line 5: Divide line 3 by line 4 and enter result here.

Line 6: Enter adjusted tax base from C-8000, page 1, line 20.

Line 7: Enter percentage from line 5 that exceeds 63 percent. (Line 7 cannot exceed 37 percent.) You may elect to reduce your adjusted tax base by this excess percentage. For example, if line 5 equals 70 percent, then your adjusted tax base is reduced by 7 percent (70 percent minus 63 percent).

Line 8: Multiply line 6 by line 7 to compute the reduction to your adjusted tax base and enter the result here and on form C-8000, line 21.

Note: Check box "a" just below line 21 on form C-8000.

PART II, Gross Receipts Reduction:

A taxpayer whose adjusted tax base is more than 50 percent of adjusted gross receipts may determine a

reduction to the adjusted tax base for form C-8000, line 21. **In no case should line 22 be greater than the sum of 50 percent of gross receipts and recapture of capital acquisition deduction.**

Lines 9 through 12, Adjusted Gross Receipts: All taxpayers who elect the gross receipts method must adjust gross receipts by the capital acquisition deduction that is recaptured during the year.

You may elect to reduce your adjusted tax base by the amount that the adjusted tax base on C-8000, line 20, exceeds 50 percent of adjusted gross receipts.

Line 9: Enter gross receipts from C-8000, page 1, line 6.

Line 10: (Complete this line only if taxable in another state) Multiply line 9 by the percentage from form C-8000H, line 17 or 20, whichever is applicable.

Line 11: Enter recapture of capital acquisition deduction from C-8000, page 1, line 13b.

Line 12: Add lines 9 or 10 (whichever is applicable) and line 11 to arrive at adjusted gross receipts. If the **short method** is elected, enter 50 percent of line 12 on C-8000, page 1, line 22.

Lines 13 through 15, Computation of Reduction:

Line 13: Enter adjusted tax base from C-8000, page 1, line 20.

Line 14: Multiply line 12 by 50 percent to compute the gross receipts limitation.

Line 15: Subtract line 14 from line 13 and enter here and on C-8000 line 21. This amount cannot be less than zero.

Note: Check box "b" just below line 21 on C-8000.

INSTRUCTIONS FOR FORM C-8000C, TAX CREDITS

Lines 1 and 2, Identification: Enter the account number shown on your C-8000 annual return.

PART I, Small Business Credit:

Eligibility:

Individuals — An individual whose business income (C-8000, line 7) is less than 45 percent of tax base (C-8000, line 12a), is entitled to the small business credit if **both** the following conditions exist:

1. Gross receipts do not exceed \$6 million, **and**
2. Business income does not exceed \$95,000.

For short-period returns, gross receipts and adjusted business income must be annualized to determine eligibility. Gross receipts also must be annualized for computation of the small business credit. If annualized gross receipts exceed \$5 million but are less than \$6 million, lines 13 through 16 must be computed using annualized receipts.

Partnerships — A partnership whose business income (C-8000, line 7) is less than 45 percent of tax base (C-8000, line 12a) is entitled to a small business credit if **all** of the following conditions exist:

1. Partnership's gross receipts do not exceed \$6 million, **and**
2. Partnership's business income does not exceed \$475,000, **and**
3. No partner has a distributive share of business income (from form C-8000KP, column E) in excess of \$95,000.

For short-period returns, gross receipts, adjusted business income and partner's share of business income must be annualized to determine eligibility. Gross receipts also must be annualized for computation of the small business credit.

For part-year partners, the partner's share of business income must be annualized to determine the partner's eligibility.

Controlled Groups as defined in the Internal Revenue Code (IRS reg. 1.414c) are **not** eligible for small business credit unless the business activities of the entities are consolidated. This means the gross receipts, adjusted business income, and tax base of **all** members of the group must be combined for purpose of eligibility and computation of this credit. In other words, if the combined gross receipts exceed \$6 million **or** the combined adjusted business income exceeds \$475,000 **or** any one individual, partner, or shareholder has allocated income from any one entity that exceeds \$95,000, the group of entities would **not** be eligible for the credit. If the group of entities is eligible, determine the combined credit and each entity's share of the credit on form C-8009. **If you are an entity under common control and claiming this credit, attach form C-8009 to your C-8000, annual return.**

Line 3: Enter business income from C-8000 line 7.

Line 4: Enter loss carryovers from C-8000 lines 51 and 52.

Line 5: Enter subtotal of lines 3 and 4.

Lines 6 and 7: Skip (applies to corporations only).

Line 8: Enter subtotal from line 5 as your adjusted business income.

Note: If adjusted business income does not exceed \$475,000 and you meet all other conditions, complete lines 9 through 19.

Lines 9 through 12, Computation of Credit:

Line 9: Enter your tax base from C-8000 line 12a.

Line 10: Multiply line 9 by .45 (45 percent).

Line 11: Divide line 8 by line 10.

Line 12: Subtract line 11 from 100 percent to arrive at the credit percentage. If line 8 is less than zero, enter 100 percent. If line 8 exceeds line 10, enter zero. If your gross receipts do not exceed \$5 million, also enter line 12 amount on line 17 (cannot exceed 90 percent).

Lines 13 through 16, Gross Receipts in Excess of \$5 Million:

Line 13: Enter gross receipts from form C-8000 line 6.

Line 14: Subtract \$5 million from line 13 to determine excess gross receipts.

Line 15: Divide line 14 by \$1 million to determine the excess percentage.

Line 16: Subtract line 15 from 100 percent to determine the allowable percentage.

Lines 17 through 19, Small Business Credit:

Line 17: Enter line 12 or multiply line 12 by line 16, whichever is applicable. The percentage on line 17 cannot exceed 90 percent.

Line 18: Enter tax from form C-8000 line 23.

Line 19: Multiply line 18 by line 17 and enter result here and on form C-8000 line 24, **or**

If you are a member of a **controlled group**, enter on line 19 the allocated credit from form C-8009, line 27.

PART II, Other Credits: (Partnerships only)

Lines 20 through 23, College Contribution Credit: A partial credit is allowed for contributions made during the taxable year to Michigan colleges and universities (including fund raising agencies under their control), the Michigan colleges foundation, public libraries, and public broadcasting stations located in Michigan. Receipts from the institutions receiving the contribution must be attached.

Line 20: Enter the total amount of contributions.

Line 21: Enter your tax from C-8000 line 23.

Line 22: Subtract line 19 from line 21 to determine tax due after the small business credit.

Line 23: Enter 50 percent of line 20, \$5,000 or 5 percent of line 22, whichever is less.

Lines 24 and 25, Public Utility Property Tax Credit: (applies to corporations only).

Line 26: Enter amount from line 23.

INSTRUCTIONS FOR FORM C-8000KP, QUALIFYING PARTNERS FOR STATUTORY EXEMPTION OR SMALL BUSINESS CREDIT

If you are filing as a partnership and claiming a statutory exemption or small business credit, complete form C-8000KP and attach a copy to your C-8000 annual return to report:

1. Partners who qualify for the additional statutory exemption.
2. Business income allocated to each partner to determine whether the partnership is eligible for additional statutory exemption or the small business credit.

Lines 1 and 2, Identification: Enter the account number shown on your C-8000 annual return.

PART I, Line 3 (Columns A-E), Partners:

Columns A and B: Identify each partner by name and Social Security number.

Column C: Enter the percent of each partner's time that is spent working in this business.

Column D: Enter the percent of profits or capital interest of this partnership owned by each partner. If a partner owned this interest for a period less than the partnership's tax year, multiply that partner's percentage of ownership by the number of months owned and divide the result by the number of months in this partnership's tax year. Enter the result in column D.

Column E: Enter each partner's distributive share of income, losses and deductions from Federal 1065, Schedule K-1. Refer to partnership business income on Worksheet II (on page 9 of this booklet).

PART II, Lines 4 and 5, Statutory Exemption:

Line 4: Enter the total number of partners.

Line 5: Enter the total number of partners who qualify for the additional exemption. Enter the same number on C-8000, page 2, line 63a.

A **qualified partner** is one who meets **all** of the following conditions:

1. Spends at least 51 percent of his or her time working in the business (column C=51 percent or more), **and**
2. Owns at least 10 percent of the business (column D=10 percent or more), **and**
3. Whose share of business income (column E) is at least \$12,000.

For short-period returns or part-year partners, the partner's share of business income must be annualized to meet this requirement.

Note: A person cannot be a qualified partner or shareholder in more than one business.

Example of Qualified Partner: Only partners A and B of this partnership qualify. Both A and B devote at least 51 percent of their time, own at least 10 percent of the business, and have business income of at least \$12,000. Business income of A and B includes \$4,000 ordinary income plus \$9,000 guaranteed payments.

Partners	% Time	% Own	Share of Business Income
A	100	20	\$13,000
B	100	20	13,000
C	-0-	60	6,000

INSTRUCTIONS FOR FORM C-8000G, BUSINESS INCOME AVERAGING

If you are filing as an individual, partnership, estate or trust and have had four taxable years preceding the taxable year 1988 (1984 through 1988), you may elect to average your business income to determine your 1988 statutory exemption.

What Is a "Taxable Year"?

A taxable year is one in which you had business activity in Michigan, whether or not you filed a Single Business Tax return. You may not have filed a return for one of the following reasons:

1. Your gross receipts were less than the filing requirement.
2. You filed form C-8030 (Notice of No SBT Return -or- No Tax Liability) instead of a C-8000 annual return.
3. Your tax base was exempt as an agricultural producer.

Reorganizations

Certain reorganizations do not interrupt the averaging of the business income. If the parties of the reorganization are not corporations and controlling interest is retained in the resulting organizations (80 percent ownership) by the previous owners, the taxable years of the previous owner may be used. If you have a

qualifying reorganization, please attach an explanation giving the name and account number of all persons involved and the date and description of the reorganization (for example, individual to estate, individual to partnership — attribution rule applying).

Lines 3 through 7: For each taxable year enter business income in column b as reported on C-8000, line 7. If business income for any taxable year is negative, enter -0-. **If you have no business income because you were not required to file a return** (gross receipts less than \$40,000), determine a business income on Worksheet I (for individuals) or Worksheet II (for partnerships) on page 9 and enter the amount in column b.

Short-Periods: If any taxable year has a period less than 12 months, annualize the business income as follows: multiply the business income from C-8000, line 7, by 12 and divide the result by the number of months of the short-period. Enter the result in column b.

Line 8: Add the business income on lines 3 through 7 in column b.

Line 9: Divide the total business income determined on line 8 by the number 5. If this amount is less than line 3, column b, you may enter this amount on C-8000, line 68a.

Attach this form to your C-8000 annual return.

INSTRUCTIONS FOR C-8002, QUARTERLY RETURNS FOR 1989 ESTIMATED TAX

Treasury provides personalized forms to every Single Business taxpayer who may have to pay estimated tax. They will be mailed in late January 1989 to the mailing address you report to us. When returned to Treasury, these forms will be scanned by a computer. This saves data entry time, speeds the posting of your account and reduces the possibility of error. You can help ensure the accuracy of your account by using these personalized forms. If you use a tax practitioner, take these forms to your practitioner.

DO NOT DUPLICATE THESE FORMS OR USE A FORM THAT HAS SOMEONE ELSE'S NAME ON IT. Your payment could be credited to someone else's account if you file on a photocopied form. Also, the scanner can read through "white-out" and white tape. If you do not receive forms and need to file estimates, Treasury will provide a non-personalized form for you. Call the toll-free number on page 3 of this book to order your form or go to your local Treasury field office.

Who Must Make Quarterly Tax Payments

Every taxpayer must make quarterly tax payments if the annual tax liability shown on C-8000, line 28, estimated for 1989 is expected to exceed \$600.

The estimated annual tax is the Single Business Tax estimated for your 1989 tax year.

If you qualify for "prior year exception," you may use the amount of your preceding year's tax liability as your 1989 estimated annual tax. "Prior year exception" is available only if you had a business activity in Michigan during 1988 and the amount determined on your 1988 C-8000 annual return line 28 is \$20,000 or less.

If you had a short-period return in 1988, multiply the 1988 tax by 12 and divide the result by the number of months in the short-period. For purposes of the prior year exception, this annualized amount is your preceding year's tax liability.

If you were **not required to file** a 1988 return, but had business activity in Michigan during 1988, you qualify for the prior year exception and have zero tax liability for the preceding year. **No quarterly tax payments are required.**

Combined Sales, Use and Withholding Tax Returns

You have the option to remit estimated tax payments on the combined Sales, Use and Withholding tax returns instead of filing Single Business Tax quarterly returns. The combined return is filed on a monthly or quarterly basis. The combined return and payment is due the 15th day after the end of the month or the quarter. Payments are credited to the year of the combined return.

When to File Quarterly Tax Returns

Calendar Year Taxpayers:

First Quarter:	April 30, 1989
Second Quarter:	July 31, 1989
Third Quarter:	October 31, 1989
Fourth Quarter:	January 31, 1990

Fiscal Year Taxpayers:

First Quarter:	4 months after the start of your fiscal year.
Second Quarter:	7 months after the start of your fiscal year.
Third Quarter:	10 months after the start of your fiscal year.
Fourth Quarter:	13 months after the start of your fiscal year.

Persons who are eligible under section 71(9) of the Single Business Tax Act and elect to file the annual federal income tax return by March 1, 1990, or the tentative annual return with payment by January 15, 1990, and a final annual return on or before April 15, 1990, have the same option in filing C-8000 annual returns.

Where to File Quarterly Tax Returns

Mail quarterly tax returns with your remittance made payable to the "State of Michigan" to:

Michigan Department of Treasury
Dept. 77889
Detroit, Michigan 48277-0889

Note: Quarterly estimates are the **only** SBT forms that are mailed to **Detroit**.

How to Compute the Estimated Tax for the Quarter

You may use one of the following methods:

- 1 percent of gross receipts for the quarter, or
- 25 percent of your preceding year's tax liability (not to be used if preceding year's tax is greater than \$20,000 — see the explanation of "prior year exception"), or
- 25 percent of your estimated Single Business Tax for the year, or
4. Tax computed on the actual base of the quarter.

How to Amend Estimates

If after making payments of the estimated tax you find that the estimated tax is substantially larger or smaller than originally estimated, you should recompute the tax for the next quarter. A worksheet for computing the adjustment to your next quarterly payment is provided below.

Underpayment of Estimated Tax

If the sum of the estimated payments is less than 85 percent of the annual liability or the amount of the estimated payment does not approximate the tax liability for the quarter, interest will be added at the rate of 1 percent above prime per month.

If underpayment of the estimated tax is due to negligence, a penalty of 10 percent will be added. When the amount paid with your estimates is less than 50 percent of your annual liability, a 10 percent negligence penalty applies.

Penalty for Failure to File Estimated Returns

A penalty of 5 percent per month, maximum 50 percent and interest at 1 percent above prime will be added for failure to file quarterly returns or pay the tax by the required due dates.

See form C-8020 and the instructions for calculating penalty and/or interest on page 22 of this book.

— Retain For Your Records —			
Computation of Amended Estimated Tax			
1	Amended estimated annual tax (enter on line 1 of your next quarterly C-8002)	1	_____ 00
2	Less: a) Amount of SBT overpayment used as a credit against the prior quarterly payments	2a	_____ 00
	b) Prior quarterly tax payments	2b	_____ 00
	c) Add lines a and b	2c	_____ 00
3	Unpaid balance—Subtract line 2c from line 1	3	_____ 00
4	Amount to be paid—Divide line 3 by remaining quarterly payments, enter here and on line 2 of your next quarterly return	4	_____ 00

— Record of Estimated Payments —				
Quarter	a. Date	b. Amount	c. Previous Year Overpayment Credit Applied to Quarter	d. Total Amount Paid and Credited (Add b & c)
1st				
2nd				
3rd				
4th				

INSTRUCTIONS FOR C-4267, APPLICATION FOR EXTENSION

Note: Two copies of form C-4267 must be filed. One copy of an approved extension will be returned to you. Attach one copy to your C-8000 annual return when you file.

Persons who file Single Business Tax returns with a federal extension must file form C-4267 **prior to the due date of the annual return**. A federal extension, if received prior to the due date of the annual return, extends the due date of the SBT return for the length of the federal extension **plus 60 days**.

Attach a copy of the federal extension request to form C-4267 and **file both forms** with payment of the estimated tax prior to the due date.

Failure to request an SBT extension on or before the due date will subject the annual return to a late filing **penalty** of 5 percent per month to a maximum of 50 percent **plus interest** at 1 percent above prime per month.

If you don't pay your estimated annual liability with your extension request, a 10 percent penalty will apply on the unpaid tax.

PART I, Type of Tax:

Check the box on the left and fill in the account number under which returns are filed.

PART II, Identification and Routing:

Line 4: Enter the name and address of the person to whom the approved application for extension should be mailed.

Line 5: Enter the taxpayer's name and address only if different from the name and address on line 4.

PART III, Extension Request:

Line 6: Indicate the date on which your tax year ends.

Line 7: If form C-4267 is received prior to the due date of the annual return, extensions are granted in multiples of 30 days. An extension granted by the Internal

Revenue Service automatically extends the due date of the Michigan return for the same length of time **plus 60 days**.

Taxpayers without a federal extension will be granted extensions of no more than 180 days.

Line 8a: Check the box and attach a copy of the federal extension request.

Line 8b: State the reason for the extension request.

PART IV, Computation of Tax Due:

Line 10: Enter your best estimate of the tax due for the year.

Line 11: Payments made to date include quarterly payments, a credit forward from the prior tax year and any other payments previously made for this tax year.

Line 12: Compute the balance of tax due and pay this amount with the application for extension.

You must pay any estimated tax due with your request for SBT extension. Interest at the rate of 1 percent above prime per month applies to any unpaid tax during the extension period. If you fail to make a payment with your extension request, the unpaid tax is subject to a penalty of 5 percent per month to a maximum of 50 percent.

If the payment made with the extension request is insufficient to cover the annual liability, any unpaid tax due to negligence is subject to a penalty of 10 percent. Any unpaid tax due to intentional disregard is subject to a 25 percent penalty.

Line 13: Make your remittance payable to the "State of Michigan." Write the type of tax the payment is for and the account number on the remittance.

PART V, Signature:

You and your tax preparer must sign this form. Mail two copies of the completed application for extension along with the remittance to:

**Michigan Department of Treasury
Treasury Building
Lansing, MI 48922**

INSTRUCTIONS FOR FORM C-8020, PENALTY AND INTEREST FOR NONFILING OF ESTIMATED PAYMENTS OR UNDERESTIMATING

Lines 1 and 2, Identification: Enter the account number shown on your C-8000 annual return.

PART I, Estimated Tax Required for the Year:

Line 3: Enter annual tax amount from C-8000, line 28.

Line 4: Multiply line 3 by .85 (85 percent).

Line 5: Enter the sum of the overpayment credited from preceding year, estimated payments on quarterly SBT returns and SBT payments on combined Sales, Use and Withholding (SUW) returns.

Exceptions: The addition of penalty and/or interest and the filing of form C-8020 are not required under the following conditions (if the prior year was a "short-year," the prior year's tax must be annualized to determine if these exceptions are met):

1. Annual tax on C-8000, line 28 is \$600 or less, or
2. You were not required to file a preceding year's C-8000, but had a business activity in Michigan during the preceding year, or
3. The sum of your estimated tax payments (C-8020, line 5) equals the tax on the preceding year's C-8000, line 28, **providing** these payments were made in four equal payments (or 12 if paid on your SUW returns) **and** the preceding year's tax was \$20,000 or less, or
4. You are a **farmer, fisher or seafarer** and file your C-8000 annual return by March 1 or a tentative annual return with your payment by January 15 and your final annual return on or before April 15 following the end of your tax year.

If you made no estimated tax payments and you are not excluded by an exception, **compute the penalty and interest for nonfiling in Parts II, III and IV.**

If the sum of your estimated tax payments (line 5) is less than the required estimates (line 4) and you are not excluded by an exception, **compute the interest for underestimating in Parts II and III.** Penalty should be calculated for any quarter where no estimate was filed and there was no carryover from the prior year or a prior quarterly return.

PART II, Quarterly Underpayment of Estimated Tax:

Line 6: Enter the due date for each quarterly tax return. See the instructions for form C-8002 on page 19 for calendar and fiscal year due dates.

Line 7: Divide the amount of the estimated tax required for the year on line 4 by the number of quarterly returns required and enter this as your estimated tax for each quarter.

Actual quarterly tax: If you compute quarterly tax based on the actual tax base for each quarter, enter the tax so computed. The total of the tax computed cannot be less than the amount on line 4. If you elect this procedure, you must be able to support the quarterly tax computation. (Attach an explanation.)

Lines 8 and 9: Enter the amount of estimated tax paid and the prior year overpayment used as a credit on each quarterly return or monthly combined return (SUW) for that period.

Lines 10 and 11: Enter overpayment made in previous quarter. Add lines 8 and 9 or 10 and enter the total on line 11.

Line 12: If total payment on line 11 exceeds the estimated tax on line 7, this is an overpayment for the quarter which is used as a credit on the next quarter.

Line 13: Subtract total payment on line 11 from the estimated tax on line 7.

PART III, Interest:

Compute deficiency interest for both the nonfiling of the required estimated tax and the underestimating of the required estimated tax. Do not compute credit interest. If your last quarter has an overpayment, do not compute interest.

Line 14: Enter the date the annual return was filed or the due date of the annual return, whichever is earlier. For the purpose of this computation, an approved extension would not change the due date of the annual return.

Line 15: Enter the number of days from the due date of the quarterly return on line 6 to the date on line 14.

Lines 16 through 19: Enter number of days from line 15 that fall within listed periods.

Lines 20 through 23: Determine interest using the rates and time periods listed. Rates for the six-month periods beginning after 12/31/87 will be set at 1 percent above the prime rate of interest.

Line 24: Add lines 20 through 23 in each column and enter total.

Line 25: Add the total interest for each quarter and enter here and on your C-8000 annual return, line 34b.

PART IV, Penalty (Nonfiling):

Compute penalty for the nonfiling of the required estimated tax payments.

Line 26: Enter the number of months from the due date of each quarterly return to the date the annual return is filed. Any fraction of a month is considered a whole month for the penalty computation, (not to exceed 10 months). For any quarter when there was an overpayment in the previous quarter, do not compute a penalty. Enter -0- on line 26.

Line 27: Multiply line 26 by .05 (5 percent) and enter as the penalty percentage. (Cannot exceed .50 or .50 percent.)

Line 28: Multiply the underpaid estimated tax due for each quarter on line 13 by the penalty rate on line 27 for each quarter.

Line 29: Add the penalty computed for each quarter and enter on your C-8000 annual return, line 34a.

INSTRUCTIONS FOR FORM C-8030, NOTICE OF NO SBT RETURN REQUIRED OR NO TAX LIABILITY

Use this form to report that no C-8000 annual return is required or that you have an insufficient adjusted tax base to create a tax liability.

Lines 1 and 2, Identification: Enter the dates of your taxable year on line 1. Enter your account number on line 2. If you received a copy of this booklet and are not submitting a C-8000 annual return, use the peel-off mailing label found on the back of the booklet. If you have no label, complete the name and address information.

Line 3: See the definition of a Controlled Group on page 8 of this instruction booklet.

Lines 4 through 8: Check the boxes for the appropriate reason or reasons and record all related information (gross receipts, business income, gross payroll, etc.)

Line 4: Check this box if your gross receipts (apportioned gross receipts, if taxable in another state) plus recapture of capital acquisition deduction is less than \$40,000. If you bought or sold depreciable real or personal property during the year, complete form C-8000D to determine if you should file this form or form C-8000. If you expect this condition to continue in succeeding years, check the box on line 6.

Short-Periods: If your tax year is less than 12 months, multiply the sum of gross receipts plus recapture of capital acquisition deduction by 12 and divide by the number of months in the short-period. If this annualized amount is less than \$40,000, complete line 4.

Enter the annualized amount as your gross receipts plus recapture and write "annualized" above this amount.

Line 5: Check this box if your adjusted tax base is insufficient to create a tax liability. Adjusted tax base is line 20 on form C-8000.

If you have no tax liability to report on form C-8000, line 23, and no business loss to report on C-8000, line 15, **you have the option of filing this form (C-8030) instead of the C-8000 annual return.** If you expect this condition to continue in succeeding years, check the box on line 6.

Line 6: See instructions for lines 4 and 5.

Lines 7 and 8: Exempt from Single Business Tax: See "Who is Exempt from the Single Business Tax" on page 6 of this booklet.

Signature: You and your tax preparer must sign this form. Mail this form to:

Michigan Department of Treasury
P.O. Box 30059
Lansing, MI 48909

IMPORTANT: Individuals must attach copies of federal Schedules C and E; partnerships must attach copies of Federal 1065 pages 1 and 2, and Schedule K.

NOTICE: An SBT annual return (C-8000) is required to claim refund of estimated payments, to report a business loss, to report the use of a business loss carryforward from preceding year(s), and to report a capital acquisition deduction of amounts greater than \$100,000. If your business was discontinued or sold during a taxable year, form C-8000 and form C-3479 are required.

SINGLE BUSINESS TAX ANNUAL RETURN

This form is filed under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

C-8000

1988

IDENTIFICATION 1		For calendar year 1988 or tax beginning _____ 1988, ending _____ 19	
2 Check organization: a <input type="checkbox"/> Individual b <input type="checkbox"/> Fiduciary c <input type="checkbox"/> Professional Corp. d <input type="checkbox"/> S Corp. e <input type="checkbox"/> Other Corp. f <input type="checkbox"/> Partnership	Name	5a	Account Number
	d/b/a	5b	If no account number, enter Social Security number
	(PLACE LABEL HERE)		
	Number/Street	5c	Business Start Date
	City or town, state and ZIP code	5d	Principal business activity
3 Check if consolidated <input type="checkbox"/> Authorization No. _____			
4 Is your organization a member of a controlled group? Yes <input type="checkbox"/> No <input type="checkbox"/>			
TAX BASE			
6 Gross Receipts (50% Method—see instruction booklet)	6		00
7 Business income (Corporations —Attach pgs. 1 & 2 of US 1120, 1120 A or 1120S, (1120K also for S Corp.) Partnerships —Attach US 1065 pgs. 1 & 2 and Schedule K. Individuals —Attach Schedules C & E. (See instruction booklet.)		7	00
8 Compensation (from page 2, line 46)		8	00
9 Additions (from page 2, line 57)		9	00
10 Subtotal—Add lines 7, 8, and 9		10	00
11 Subtractions (from page 2, line 61)		11	00
12a TAX BASE—Subtract line 11 from line 10 (If taxable in another state also complete line 12b)		12a	00
12b APPORTIONED TAX BASE—Multiply line 12a by % from C-8000H, line 17 or line 20		12b	00
ADJUSTMENTS			
13a Capital acquisition deduction (from C-8000D, line 8)		13a	00
13b Recapture of capital acquisition deduction (from C-8000D, line 24)		13b	00
14 Net capital acquisition deduction—Subtract line 13b from line 13a		14	00
15 ADJUSTED TAX BASE BEFORE loss deduction and statutory exemption—Subtract (if negative add) line 14 from line 12a or 12b whichever is applicable. If negative, business loss carry forward		15	00
16 Business loss deduction		16	00
17 ADJUSTED TAX BASE BEFORE statutory exemption—Subtract line 16 from line 15		17	00
18 Statutory exemption (from page 2, line 71)		18	00
19 Check if your average Business Income on C-8000G <input type="checkbox"/> (See instruction booklet)			
20 ADJUSTED TAX BASE—Subtract line 18 from line 17. If line 18 is greater than line 17, enter NONE		20	00
REDUCTIONS, CREDITS, TAX			
21 Reduction to adjusted tax base. Check if from C-8000S. a. <input type="checkbox"/> Part I or b. <input type="checkbox"/> Part II		21	00
22 Subtotal—Subtract line 21 from line 20		22	00
23 TAX BEFORE credits—Multiply line 22 by 2.35% (.0235)		23	00
24 Small business credit (from C-8000C, line 19; Attach C-8000KC (Corp), C8000P (Partnership) and/or C8009 (Controlled Groups)		24	00
25 Other credits—Check if from a. <input type="checkbox"/> C-8000C, line 26, and/or b. <input type="checkbox"/> WDSB Credit		25	00
26 Subtotal—Subtract lines 24 and 25 from line 23		26	00
27 Unincorporated/S Corp. tax credit—Multiply line 26 by % from table in instruction booklet		27	00
28 TAX—Subtract line 27 from line 26		28	00
PAYMENTS			
29 Overpayment credited from 1986	29	00	
30 Estimated tax payments	30	00	
31 Tax paid with request for extension	31	00	
32 Total—Add lines 29, 30 and 31	32		00
33 TAX DUE—Subtract line 32 from line 28 (if line 32 greater than line 28, leave blank)	33		00
34 Penalty _____ % a _____ 00 plus interest _____ % b _____ 00	34		00
35 Add lines 33 and 34— PAY THIS AMOUNT	35		00
36 OVERPAYMENT—Subtract line 28 from line 32	36	00	
37 Amount of overpayment to be refunded	37	00	
38 Amount of overpayment to be credited to 1989 estimated tax	38	00	

COMPENSATION List all payments made on behalf of or for the benefit of employees or officers (see instruction booklet)			
39	Salaries, wages, and other payments to employees	39	00
40	Payroll taxes—FICA, state and federal unemployment payments	40	00
41	Employee insurance plans—worker's compensation, health, life	41	00
42	Pension, retirement, profit sharing plans	42	00
43	Other Payments—supplemental unemployment benefit trust, etc.	43	00
44	Subtotal—Add lines 39 through 43	44	00
45	Special exemption—Insurance marketing corporations	45	00
46	Compensation (Subtract line 45 from line 44, enter here and on page 1, line 8)	46	00
ADDITIONS To the extent deducted in arriving at federal taxable income (see instruction booklet)			
47	Depreciation, and other write-off of tangible assets—safe harbor leases, see instruction booklet	47	00
48	Taxes imposed on or measured by income (city, state and foreign)	48	00
49	Single business tax	49	00
50	Dividends, interest and royalties	50	00
51	Capital loss carryover or carryback	51	00
52	Net operating loss carryover or carryback	52	00
53	Excluded capital gains (Individuals only)	53	00
54	Gross interest and dividend income from bonds and similar obligations issued by states other than Michigan and political subdivisions thereof	54	00
55	Any deduction or exclusion due to classification as DISC or similar classification and expenses of financial organizations (see instructions)	55	00
56	Losses from partnerships—Account No.	56	00
57	Total Additions (Add lines 47 through 56, enter here and on page 1, line 9)	57	00
SUBTRACTIONS (see instruction booklet)			
58	Dividends, interest and royalty income included in business income, page 1, line 7	58	00
59	Capital losses not deducted in arriving at business income, page 1, line 7	59	00
60	Income from partnerships included in business income—Account No.	60	00
61	Total Subtractions (Add lines 58 through 60, enter here and on page 1, line 11)	61	00
STATUTORY EXEMPTION Business income averaging available to noncorporate taxpayers (see instruction booklet)			
62	Statutory exemption—Enter \$40,000 or the amount allocated from C-8009, line 6	62	00
Partners or Shareholders (S or Professional Corp.) Exemption			
63	Number qualified (from C-8000KP, line 5 or C-8000KC, line 4) 63a _____ Less 1 = 63b _____		
64	Multiply line 63b by \$12,000 (maximum \$48,000)	64	00
65	Increased Statutory Exemption—Add lines 62 and 64	65	00
Short-Period/Part-year Exemption			
66	Number of months covered by this return 66a _____ ÷ 12 = 66b _____ %		
67	Prorated Statutory Exemption—Multiply line 62 or 65 by percentage on line 66b	67	00
68a	Business income (from page 1, line 7—noncorporate taxpayers, if you average business income, enter amount from C-8000G, line 9)	68a	00
68b	Loss carryover or carryback (from lines 51 and 52)	68b	00
68c	Compensation and Director fees of ALL shareholders (from C-8000KC, line 5)	68c	00
69	Total—Add lines 68a, 68b, and 68c	69	00
70a	Excess business income—Subtract line 62, 65 or 67 from line 69. ...	70a	00
70b	Reduction factor—Multiply line 70a by 2 (cannot be less than zero) ..	70b	00
71	Allowable Exemption (Subtract line 70b from line 62, 65 or 67, enter here and on page 1, line 18) ..	71	00
RETURN DUE on or before the last day of the 4th month after close of your tax year. Make remittance payable to STATE OF MICHIGAN. (Please write account number on remittance.) Mail to Michigan Department of Treasury, P.O. Box 30059, Lansing, MI 48909.			
TAXPAYER'S DECLARATION: I declare under penalty of perjury that this return and attachments is true and correct. <input type="checkbox"/> I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Do not discuss with my preparer.		PREPARER'S DECLARATION: I declare under penalty of perjury that this claim is based on all information of which I have any knowledge.	
Signature of Taxpayer		Signature of Preparer other than Taxpayer	
Date		Date	
Title		Business Address	

SINGLE BUSINESS TAX ANNUAL RETURN

This form is filed under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

C-8000

1988

IDENTIFICATION 1		For calendar year 1988 or tax beginning _____ 1988, ending _____ 19	
2 Check organization: a <input type="checkbox"/> Individual b <input type="checkbox"/> Fiduciary c <input type="checkbox"/> Professional Corp. d <input type="checkbox"/> S Corp. e <input type="checkbox"/> Other Corp. f <input type="checkbox"/> Partnership		5a Account Number 5b If no account number, enter Social Security number 5c Business Start Date 5d Principal business activity	
Name _____ d/b/a _____ (PLACE LABEL HERE) Number/Street _____ City or town, state and ZIP code _____			
3 Check if consolidated <input type="checkbox"/> Authorization No. _____			
4 Is your organization a member of a controlled group? Yes <input type="checkbox"/> No <input type="checkbox"/>			
TAX BASE			
6 Gross Receipts (50% Method—see instruction booklet)		6	00
7 Business income (Corporations —Attach pgs. 1 & 2 of US 1120, 1120 A or 1120S, (1120K also for S Corp.) Partnerships —Attach US 1065 pgs. 1 & 2 and Schedule K. Individuals —Attach Schedules C & E. (See instruction booklet.)		7	00
8 Compensation (from page 2, line 46)		8	00
9 Additions (from page 2, line 57)		9	00
10 Subtotal—Add lines 7, 8, and 9		10	00
11 Subtractions (from page 2, line 61)		11	00
12a TAX BASE—Subtract line 11 from line 10 (If taxable in another state also complete line 12b)		12a	00
12b APPORTIONED TAX BASE—Multiply line 12a by % from C-8000H, line 17 or line 20		12b	00
ADJUSTMENTS			
13a Capital acquisition deduction (from C-8000D, line 8)		13a	00
13b Recapture of capital acquisition deduction (from C-8000D, line 24)		13b	00
14 Net capital acquisition deduction—Subtract line 13b from line 13a		14	00
15 ADJUSTED TAX BASE BEFORE loss deduction and statutory exemption—Subtract (if negative add) line 14 from line 12a or 12b whichever is applicable. If negative, business loss carry forward		15	00
16 Business loss deduction		16	00
17 ADJUSTED TAX BASE BEFORE statutory exemption—Subtract line 16 from 15		17	00
18 Statutory exemption (from page 2, line 71)		18	00
19 Check if your average Business Income on C-8000G <input type="checkbox"/> (See instruction booklet)			
20 ADJUSTED TAX BASE—Subtract line 18 from line 17. If line 18 is greater than line 17, enter NONE		20	00
REDUCTIONS, CREDITS, TAX			
21 Reduction to adjusted tax base. Check if from C-8000S. a. <input type="checkbox"/> Part I or b. <input type="checkbox"/> Part II		21	00
22 Subtotal—Subtract line 21 from line 20		22	00
23 TAX BEFORE credits—Multiply line 22 by 2.35% (.0235)		23	00
24 Small business credit (from C-8000C, line 19; Attach C-8000KC (Corp), C8000P (Partnership) and/or C8009 (Controlled Groups)		24	00
25 Other credits—Check if from a. <input type="checkbox"/> C-8000C, line 26, and/or b. <input type="checkbox"/> WDSB Credit		25	00
26 Subtotal—Subtract lines 24 and 25 from line 23		26	00
27 Unincorporated/S Corp. tax credit—Multiply line 26 by % from table in instruction booklet		27	00
28 TAX—Subtract line 27 from line 26		28	00
PAYMENTS			
29 Overpayment credited from 1986		29	00
30 Estimated tax payments		30	00
31 Tax paid with request for extension		31	00
32 Total—Add lines 29, 30 and 31		32	00
33 TAX DUE—Subtract line 32 from line 28 (if line 32 greater than line 28, leave blank)		33	00
34 Penalty _____ % a _____ 00 plus interest _____ % b _____ 00		34	00
35 Add lines 33 and 34— PAY THIS AMOUNT		35	00
36 OVERPAYMENT—Subtract line 28 from line 32		36	00
37 Amount of overpayment to be refunded		37	00
38 Amount of overpayment to be credited to 1989 estimated tax		38	00

COMPENSATION		List all payments made on behalf of or for the benefit of employees or officers (see instruction booklet)	
39	Salaries, wages, and other payments to employees	39	00
40	Payroll taxes—FICA, state and federal unemployment payments	40	00
41	Employee insurance plans—worker's compensation, health, life	41	00
42	Pension, retirement, profit sharing plans	42	00
43	Other Payments—supplemental unemployment benefit trust, etc.	43	00
44	Subtotal—Add lines 39 through 43	44	00
45	Special exemption—Insurance marketing corporations	45	00
46	Compensation (Subtract line 45 from line 44, enter here and on page 1, line 8)	46	00
ADDITIONS		To the extent deducted in arriving at federal taxable income (see instruction booklet)	
47	Depreciation, and other write-off of tangible assets—safe harbor leases, see instruction booklet	47	00
48	Taxes imposed on or measured by income (city, state and foreign)	48	00
49	Single business tax	49	00
50	Dividends, interest and royalties	50	00
51	Capital loss carryover or carryback	51	00
52	Net operating loss carryover or carryback	52	00
53	Excluded capital gains (Individuals only)	53	00
54	Gross interest and dividend income from bonds and similar obligations issued by states other than Michigan and political subdivisions thereof	54	00
55	Any deduction or exclusion due to classification as DISC or similar classification and expenses of financial organizations (see instructions)	55	00
56	Losses from partnerships—Account No.	56	00
57	Total Additions (Add lines 47 through 56, enter here and on page 1, line 9)	57	00
SUBTRACTIONS		(see instruction booklet)	
58	Dividends, interest and royalty income included in business income, page 1, line 7	58	00
59	Capital losses not deducted in arriving at business income, page 1, line 7	59	00
60	Income from partnerships included in business income—Account No.	60	00
61	Total Subtractions (Add lines 58 through 60, enter here and on page 1, line 11)	61	00
STATUTORY EXEMPTION		Business income averaging available to noncorporate taxpayers (see instruction booklet)	
62	Statutory exemption—Enter \$40,000 or the amount allocated from C-8009, line 6	62	00
Partners or Shareholders (S or Professional Corp.) Exemption			
63	Number qualified (from C-8000KP, line 5 or C-8000KC, line 4) 63a _____ Less 1 = 63b _____		
64	Multiply line 63b by \$12,000 (maximum \$48,000)	64	00
65	Increased Statutory Exemption—Add lines 62 and 64	65	00
Short-Period/Part-year Exemption			
66	Number of months covered by this return 66a _____ ÷ 12 = 66b _____ %		
67	Prorated Statutory Exemption—Multiply line 62 or 65 by percentage on line 66b	67	00
68a	Business income (from page 1, line 7—noncorporate taxpayers, if you average business income, enter amount from C-8000G, line 9)	68a	00
68b	Loss carryover or carryback (from lines 51 and 52)	68b	00
68c	Compensation and Director fees of ALL shareholders (from C-8000KC, line 5) ..	68c	00
69	Total—Add lines 68a, 68b, and 68c	69	00
70a	Excess business income—Subtract line 62, 65 or 67 from line 69. ...	70a	00
70b	Reduction factor—Multiply line 70a by 2 (cannot be less than zero) ..	70b	00
71	Allowable Exemption (Subtract line 70b from line 62, 65 or 67, enter here and on page 1, line 18) ..	71	00

RETURN DUE on or before the last day of the 4th month after close of your tax year. Make remittance payable to **STATE OF MICHIGAN**. (Please write account number on remittance.) Mail to Michigan Department of Treasury, P.O. Box 30059, Lansing, MI 48909.

TAXPAYER'S DECLARATION:

I declare under penalty of perjury that this return and attachments is true and correct.

- ☐ I authorize Treasury to discuss my return with my preparer.
☐ Do not discuss with my preparer.

Signature of Taxpayer

Date

PREPARER'S DECLARATION:

I declare under penalty of perjury that this claim is based on all information of which I have any knowledge.

Signature of Preparer other than Taxpayer

Date

Title

Business Address

This form is filed under authority of P.A. 228 of 1975.
See instruction booklet for filing guidelines.

1 Name		2 Account Number	
CAPITAL ACQUISITION DEDUCTION			
PART I Acquisition of depreciable real property located in Michigan and acquired during taxable year (section 1250 IRC type property).			
a Description	b Location	c Date Acquired	d Cost Paid or Accrued During Taxable Year
3			
4 TOTAL depreciable real property located in Michigan			4 00
PART II Acquisition of all depreciable personal property acquired during taxable year (other than section 1250 IRC type property).			
a Description	b Location	c Date Acquired	d Cost Paid or Accrued During Taxable Year
5			
6 TOTAL depreciable personal property			6 00
If taxable in another state, complete line 7.			
7 Apportioned depreciable personal property—Multiply line 6 by % from C-8000H, line 24			7 00
PART III Total Deduction			
8 TOTAL CAPITAL ACQUISITION DEDUCTION (Add lines 4 and 6 or 7, whichever is applicable. Enter here and on C-8000, page 1, line 13a)			8 00

Note: If more space is needed, submit a separate schedule and enter totals on lines 4 and 6.

RECAPTURE OF CAPITAL ACQUISITION DEDUCTION**PART IV Sales and other dispositions of depreciable real property acquired on or after 1/1/76 (section 1250 Internal Revenue Code type property located in Michigan).**

a Description	b Location	c Date Acquired	d Date Sold	e Gross Sales Price	f Gain or (loss)
9					
.....					
.....					
.....					
.....					
10 Totals			10		
11 Adjusted proceeds—line 10, column (e) LESS gain, or PLUS loss on line 10, column (f)			11		00
If taxable in another state, complete lines 12-19; otherwise, skip to Part V.					
12 Gross proceeds (from line 10, column (e))			12		00
13 Total gains or (losses) (from line 10, column (f))			13		00
14 Excluded gains attributable to line 13 and entered on C-8000, page 2, line 53			14		00
15 Reported gains or (losses)—Subtract line 14 from 13			15		00
16 Apportioned gains or (losses)—Multiply line 15 by % from C-8000H, line 17 or line 20, whichever is applicable			16		00
17 Subtotal—line 12 LESS gain, or PLUS a loss on line 16			17		00
18 Excluded gains (from line 14)			18		00
19 Adjusted proceeds—Subtract line 18 from line 17			19		00

PART V Sales and other dispositions of all depreciable personal property acquired on or after 1/1/76 (other than section 1250 Internal Revenue Code type property).

a Description	b Location	c Date Acquired	d Date Sold	e Gross Sales Price	f Gain or (loss)
20					
.....					
.....					
.....					
.....					
21 Totals			21		
22 Adjusted proceeds—line 21, column (e) LESS gain, or PLUS loss on line 21, column (f)			22		00
If taxable in another state, complete line 23					
23 Apportioned adjusted proceeds. Multiply line 22 by % from C-8000H, line 24			23		00

PART VI Total Recapture

24 TOTAL RECAPTURE OF CAPITAL ACQUISITION DEDUCTION (add lines 11 and 22 or lines 19 and 23, whichever are applicable. Enter here and on C-8000, page 1, line 13b)	24		00
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This form is filed under authority of P.A. 228 of 1975.
See instruction booklet for filing guidelines.

1 Name	2 Account Number		
CAPITAL ACQUISITION DEDUCTION			
PART I Acquisition of depreciable real property located in Michigan and acquired during taxable year (section 1250 IRC type property)			
a Description	b Location	c Date Acquired	d Cost Paid or Accrued During Taxable Year
3			
			4
4 TOTAL depreciable real property located in Michigan			00
PART II Acquisition of all depreciable personal property acquired during taxable year (other than section 1250 IRC type property)			
a Description	b Location	c Date Acquired	d Cost Paid or Accrued During Taxable Year
5			
			6
6 TOTAL depreciable personal property			00
7 Apportioned depreciable personal property—Multiply line 6 by % from C-8000H, line 24			00
PART III Total Deduction			
8 TOTAL CAPITAL ACQUISITION DEDUCTION (Add lines 4 and 6 or 7, whichever is applicable. Enter here and on C-8000, page 1, line 13a)			00

Note: If more space is needed, submit a separate schedule and enter totals on lines 4 and 6.

RECAPTURE OF CAPITAL ACQUISITION DEDUCTION**PART IV Sales and other dispositions of depreciable real property acquired on or after 1/1/76 (section 1250 Internal Revenue Code type property located in Michigan).**

a Description	b Location	c Date Acquired	d Date Sold	e Gross Sales Price	f Gain or (loss)
9					
.....					
.....					
.....					
.....					
10 Totals			10		
11 Adjusted proceeds—line 10, column (e) LESS gain, or PLUS loss on line 10, column (f)			11		00
If taxable in another state, complete lines 12-19; otherwise, skip to Part V.					
12 Gross proceeds (from line 10, column (e))			12		00
13 Total gains or (losses) (from line 10, column (f))			13		00
14 Excluded gains attributable to line 13 and entered on C-8000, page 2, line 53			14		00
15 Reported gains or (losses)—Subtract line 14 from 13			15		00
16 Apportioned gains or (losses)—Multiply line 15 by % from C-8000H, line 17 or line 20, whichever is applicable			16		00
17 Subtotal—line 12 LESS gain, or PLUS a loss on line 16			17		00
18 Excluded gains (from line 14)			18		00
19 Adjusted proceeds—Subtract line 18 from line 17			19		00

PART V Sales and other dispositions of all depreciable personal property acquired on or after 1/1/76 (other than section 1250 Internal Revenue Code type property).

a Description	b Location	c Date Acquired	d Date Sold	e Gross Sales Price	f Gain or (loss)
20					
.....					
.....					
.....					
.....					
.....					
21 Totals			21		
22 Adjusted proceeds—line 21, column (e) LESS gain, or PLUS loss on line 21, column (f)			22		00
If taxable in another state, complete line 23					
23 Apportioned adjusted proceeds. Multiply line 22 by % from C-8000H, line 24			23		00

PART VI Total Recapture

24 TOTAL RECAPTURE OF CAPITAL ACQUISITION DEDUCTION (add lines 11 and 22 or lines 19 and 23, whichever are applicable. Enter here and on C-8000, page 1, line 13b) **24** | 00

SINGLE BUSINESS TAX REDUCTIONS TO ADJUSTED TAX BASE

C-8000S

This form is issued under authority of P.A. 228 of 1975.
See instruction booklet for filing guidelines.

1 Name		2 Account Number	
PART I COMPENSATION REDUCTION			
PERCENT OF TAX BASE			
3	Compensation (from C-8000, page 1, line 8)	3	00
4	Tax base (from C-8000, page 1, line 12a)	4	00
5	Percentage—Divide line 3 by line 4	5	%
COMPUTATION OF REDUCTION			
6	Adjusted tax base (from C-8000, page 1, line 20)	6	00
7	Percentage on line 5 that exceeds 63% (not to exceed 37%)	7	%
8	Reduction to adjusted tax base—Multiply line 6 by line 7. Enter here and on C-8000, page 1, line 21 .	8	00
PART II GROSS RECEIPTS REDUCTION			
ADJUSTED GROSS RECEIPTS			
9	Gross receipts (from C-8000, page 1, line 6) (If taxable in another state, complete line 10)	9	00
10	Apportioned gross receipts—Multiply line 9 by % from C-8000H, line 17 or line 20, whichever is applicable .	10	00
11	Recapture of capital acquisition deduction (from C-8000, page 1, line 13b or C-8000D line 24) ..	11	00
12	Adjusted gross receipts—Add lines 9 or 10, whichever is applicable, and line 11—	12	00
If short method elected, enter 50% of line 12 on C-8000, page 1, line 22			
COMPUTATION OF REDUCTION			
13	Adjusted tax base (from C-8000, page 1, line 20)	13	00
14	Gross receipts limitation—Multiply line 12 by 50%	14	00
15	Reduction to adjusted tax base (Subtract line 14 from line 13. Enter here and on C-8000, page 1, line 21— cannot be less than zero)	15	00

NOTE: PLEASE IDENTIFY REDUCTION METHOD BY CHECKING APPROPRIATE BOX ON C-8000, PAGE 1, LINE 21.

SINGLE BUSINESS TAX

REDUCTIONS TO ADJUSTED TAX BASE

C-8000S

This form is issued under authority of P.A. 228 of 1975.
See instruction booklet for filing guidelines.

1 Name	2 Account Number
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PART I COMPENSATION REDUCTION

PERCENT OF TAX BASE

3 Compensation (from C-8000, page 1, line 8)	3	00
4 Tax base (from C-8000, page 1, line 12a)	4	00
5 Percentage—Divide line 3 by line 4	5	%

COMPUTATION OF REDUCTION

6 Adjusted tax base (from C-8000, page 1, line 20)	6	00
7 Percentage on line 5 that exceeds 63% (not to exceed 37%)	7	%
8 Reduction to adjusted tax base—Multiply line 6 by line 7. Enter here and on C-8000, page 1, line 21 .	8	00

PART II GROSS RECEIPTS REDUCTION

ADJUSTED GROSS RECEIPTS

9 Gross receipts (from C-8000, page 1, line 6) (If taxable in another state, complete line 10)	9	00
10 Apportioned gross receipts—Multiply line 9 by % from C-8000H, line 17 or line 20, whichever is applicable .	10	00
11 Recapture of capital acquisition deduction (from C-8000, page 1, line 13b or C-8000D line 24) ..	11	00
12 Adjusted gross receipts—Add lines 9 or 10, whichever is applicable, and line 11—	12	00

If short method elected, enter 50% of line 12 on C-8000, page 1, line 22

COMPUTATION OF REDUCTION

13 Adjusted tax base (from C-8000, page 1, line 20)	13	00
14 Gross receipts limitation—Multiply line 12 by 50%	14	00
15 Reduction to adjusted tax base (Subtract line 14 from line 13. Enter here and on C-8000, page 1, line 21— cannot be less than zero)	15	00

NOTE: PLEASE IDENTIFY REDUCTION METHOD BY CHECKING APPROPRIATE BOX ON C-8000, PAGE 1, LINE 21.

SINGLE BUSINESS TAX CREDITS

C-8000C

This form is issued under authority of P.A. 228 of 1975.
See instruction booklet for filing guidelines.

1 Name

2 Account Number

PART I SMALL BUSINESS CREDIT—This credit is **NOT** available if:

IMPORTANT▶

- 1) Gross Receipts exceed \$6,000,000; **or**
- 2) Adjusted business income exceeds:
 - a. \$475,000 for corporations and partnerships
 - b. \$95,000 for an individual; **or**
- 3) Any shareholder or officer has allocated income over \$95,000, or partner has distributive share of income over \$95,000, as determined on C-8000KC or C-8000KP. **(Form C-8000KC or C-8000KP must be attached.)**

Note: If you are a member of a controlled group, attach a copy of completed form C-8009, Allocation of Statutory Exemption/Small Business Credit.

ADJUSTED BUSINESS INCOME

3	Business income (from C-8000, page 1, line 7)	3		00
4	Loss carryforwards/carrybacks (from C-8000, page 2, lines 51 and 52) ..	4		00
5	Subtotal—Add lines 3 and 4	5		00
6	Compensation and director fees of active shareholders (from C-8000KC, line 6)	6		00
7	Compensation and director fees of officers (from C-8000KC, line 7)	7		00
8	Adjusted business income—Add lines 5, 6, and 7	8		00

COMPUTATION OF CREDIT

9	Tax base (from C-8000, line 12a)	9		00
10	Tax base for credit—Multiply line 9 by 45% (.45)	10		00
11	Income percentage—Divide line 8 by line 10	11		%
12	Credit percentage—Subtract line 11 from 100%. If line 8 is less than zero, enter 100%— If line 8 exceeds line 10, enter zero	12		%

IF GROSS RECEIPTS EXCEED \$5,000,000 COMPLETE LINES 13 THROUGH 16

13	Gross receipts (from C-8000, page 1, line 6)	13		00
14	Excess gross receipts—Subtract \$5,000,000 from line 13	14		00
15	Excess percentage—Divide line 14 by \$1,000,000	15		%
16	Allowable percentage—Subtract line 15 from 100%	16		%
17	Small business credit percentage— Enter line 12 or multiply line 12 by line 16, whichever is applicable	17		%
18	Tax (from C-8000, page 1, line 23)	18		00

(not to exceed 90%)

19	SMALL BUSINESS CREDIT —Multiply line 18 by line 17. Enter here and on C-8000, page 1, line 24— If a member of controlled group (affiliated or controlled group of corporations or an entity under common control), enter here and on C-8000, page 1, line 24 the credit allocated from C-8009, line 27	19		00
----	--	----	--	----

PART II OTHER CREDITS

20	Contributions to Michigan colleges, universities and public libraries. Enter amount paid during year	20		00
21	Tax (from C-8000, page 1, line 23)	21		00
22	Tax after small business credit—Subtract line 19 from line 21	22		00
23	CONTRIBUTIONS CREDIT —Enter 50% of line 20, \$5,000, or 5% of line 22, whichever is less ..	23		00
24	Public utility property tax for taxable year (see instructions)	24		00
25	PUBLIC UTILITY TAX CREDIT —Enter 5% of line 24 (cannot exceed tax liability)	25		00
26	Total (Add lines 23 and 25, enter here and on C-8000, page 1, line 25	26		00

SINGLE BUSINESS TAX CREDITS

C-8000C

This form is issued under authority of P.A. 228 of 1975.
See instruction booklet for filing guidelines.

1 Name

2 Account Number

PART I SMALL BUSINESS CREDIT—This credit is **NOT** available if:

IMPORTANT▶

- 1) Gross Receipts exceed \$6,000,000; **or**
- 2) Adjusted business income exceeds:
 - a. \$475,000 for corporations and partnerships
 - b. \$95,000 for an individual; **or**
- 3) Any shareholder or officer has allocated income over \$95,000, or partner has distributive share of income over \$95,000, as determined on C-8000KC or C-8000KP. **(Form C-8000KC or C-8000KP must be attached.)**

Note: If you are a member of a controlled group, attach a copy of completed form C-8009, Allocation of Statutory Exemption/Small Business Credit.

ADJUSTED BUSINESS INCOME

3	Business income (from C-8000, page 1, line 7)	3		00
4	Loss carryforwards/carrybacks (from C-8000, page 2, lines 51 and 52) ..	4		00
5	Subtotal—Add lines 3 and 4	5		00
6	Compensation and director fees of active shareholders (from C-8000KC, line 6)	6		00
7	Compensation and director fees of officers (from C-8000KC, line 7)	7		00
8	Adjusted business income—Add lines 5, 6, and 7	8		00

COMPUTATION OF CREDIT

9	Tax base (from C-8000, line 12a)	9		00
10	Tax base for credit—Multiply line 9 by 45% (.45)	10		00
11	Income percentage—Divide line 8 by line 10	11		%
12	Credit percentage—Subtract line 11 from 100%. If line 8 is less than zero, enter 100%— If line 8 exceeds line 10, enter zero	12		%

IF GROSS RECEIPTS EXCEED \$5,000,000 COMPLETE LINES 13 THROUGH 16

13	Gross receipts (from C-8000, page 1, line 6)	13		00
14	Excess gross receipts—Subtract \$5,000,000 from line 13	14		00
15	Excess percentage—Divide line 14 by \$1,000,000	15		%
16	Allowable percentage—Subtract line 15 from 100%	16		%
17	Small business credit percentage— Enter line 12 or multiply line 12 by line 16, whichever is applicable	17		%
18	Tax (from C-8000, page 1, line 23)	18		00
19	SMALL BUSINESS CREDIT —Multiply line 18 by line 17. Enter here and on C-8000, page 1, line 24— If a member of controlled group (affiliated or controlled group of corporations or an entity under common control), enter here and on C-8000, page 1, line 24 the credit allocated from C-8009, line 27	19		00

(not to exceed 90%)

PART II OTHER CREDITS

20	Contributions to Michigan colleges, universities and public libraries. Enter amount paid during year	20		00
21	Tax (from C-8000, page 1, line 23)	21		00
22	Tax after small business credit—Subtract line 19 from line 21	22		00
23	CONTRIBUTIONS CREDIT —Enter 50% of line 20, \$5,000, or 5% of line 22, whichever is less ..	23		00
24	Public utility property tax for taxable year (see instructions)	24		00
25	PUBLIC UTILITY TAX CREDIT —Enter 5% of line 24 (cannot exceed tax liability)	25		00
26	Total (Add lines 23 and 25, enter here and on C-8000, page 1, line 25	26		00

This form is issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1 Name	2 Account Number
--------	------------------

PART I PARTNERS

[illegible]

If more space is needed submit additional C-8000KP forms. Identify each additional form and complete Part I.

PART II QUALIFIED PARTNERS FOR STATUTORY EXEMPTION A qualified partner is one who devotes at least 51% of his or her time working in the business, owns at least 10% of the business and has business income (Col. E) of at least \$12,000.

4	Total number of partners	4	_____
5	Total number of qualified partners (Add number of qualified partners from Part I, enter here and on C-8000, page 2, line 63a)	5	_____

This form is issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1 Name		2 Account Number			
PART I PARTNERS					
3 A Name (Last, First, Initial)		B Social Security Number	C % Time	D % Own	E Share of Business Income C-8000, line 7
If more space is needed submit additional C-8000KP forms. Identify each additional form and complete Part I.					
PART II QUALIFIED PARTNERS FOR STATUTORY EXEMPTION A qualified partner is one who devotes at least 51% of his or her time working in the business, owns at least 10% of the business and has business income (Col. E) of at least \$12,000.					
4 Total number of partners				4	
5 Total number of qualified partners (Add number of qualified partners from Part I, enter here and on C-8000, page 2, line 63a)				5	

SINGLE BUSINESS TAX
STATUTORY EXEMPTION/BUSINESS INCOME AVERAGING
— Persons Other Than Corporations —

This form is issued under authority of P.A. 228 of
1975. See instruction booklet for filing guidelines.

C-8000G
1988

IMPORTANT: You must have four (4) taxable years preceding 1988 to qualify for business income averaging.

1 Name	2 Account Number
(a) TAXABLE YEARS (Years Ending In)	(b) *BUSINESS INCOME (Form C-8000, Line 7, cannot be less than zero)
3 1988	00
4 1987	00
5 1986	00
6 1985	00
7 1984	00
8 Total Business Income (Add lines 3 through 7, Column b)	00
9 Average Business Income (Divide the amount on line 8 by the number 5)	00

If the amount on line 9 is greater than line 3, column b, do not use business income averaging. Enter amount on line 3 on C-8000, line 68a.

If the amount on line 9 is less than line 3, column b, enter amount on line 9, average business income, on C-8000, line 68a and check box on C-8000, line 19:

***IMPORTANT:** If you have no business income because you were not required to file a C-8000 SBT annual return, determine a business income on the appropriate worksheet in the instruction booklet: Worksheet I (Individuals) or Worksheet II (Partnerships).

SINGLE BUSINESS TAX

Allocation of Statutory Exemption/Small Business Credit Controlled Groups

This form is issued under authority of Act 228, P.A. 1975.

19 _____

1a. Name of Controlling Member		1b. Account Number			
Part 1 — Members' Identification — Include all members whether or NOT Subject to SBT					
2. Names and addresses of members					
a.					
b.					
c.					
	A	B	C	D	
3. Organization Type					COMBINED AMOUNTS
4. Account Number					
5. Tax Year					
Part 2 — Statutory Exemption					
6. ALLOCATED STATUTORY EXEMPTION — (enter each member's prorated share of the exemption here and on the member's C-8000, page 2, line 62)					
Part 3 — Small Business Credit					
ADJUSTED BUSINESS INCOME					
7. Business income (from C-8000, page 1, line 7)					
8. Loss Carryovers (from C-8000, page 1, lines 51 & 52)					
9. Compensation and director fees for active shareholders (from C-8000KC, line 6)					
10. Compensation and director fees of officers (from C-8000KC, line 7)					
11. Adjusted Business Income — Add lines 7, 8, 9, 10 and enter total of columns A-C in column D					
COMPUTATION OF CREDIT					
12. Tax Base (from C-8000, page 1, line 12a) enter totals of columns A-C in column D					
13. Tax Base for credit — Multiply line 12, column D by 45%					
14. Income Percentage — Divide line 11, column D by line 13					%
15. Credit Percentage — Subtract line 14 from 100% — If line 11 is less than zero, enter 100%. If line 11, col. D, exceeds line 13, enter zero					
16. Gross Receipts (from C-8000, page 1, line 6) enter total of columns A-C in column D.					
IF GROSS RECEIPTS EXCEED \$5,000,000, COMPLETE LINES 17 THROUGH 19					
17. Excess of Gross Receipts — Subtract \$5,000,000 from line 16. Column D					
18. Excess Percentage — Divide line 17 by \$1,000,000					
19. Allowable Percentage — Subtract line 18 from 100%					
20. Small Business Credit Percentage — Enter line 15 or multiply line 15 by line 19, whichever is applicable (cannot exceed 90%).					
21. Tax (From C-8000, page 1, line 23)					
22. Small Business Credit — Multiply line 21 by line 20. Enter total of A-C in column D.					
23. Allocated Small Business Credit — Enter each member's pro rata share of credit here and on members small business credit schedule.					
NOTE: If more space is needed, submit additional copies of this schedule.					
Authorized Signature for the Group		TITLE			DATE

INSTRUCTIONS FOR C-8009

This schedule must be completed by all controlled groups (affiliated groups, controlled groups of corporations and entities under common control) to allocate the statutory exemption or small business credit. This schedule is not required of a group of corporations that have received approval and are filing a consolidated SBT annual return.

Identify this schedule on lines 1a and 1b with the name and account number of the controlling member of the group.

Affiliated group is two or more corporations, one of which owns or controls, directly or indirectly, 80% or more of the capital stock with voting rights of the other corporation or corporations.

Controlled group of corporations is any controlled group of corporations as defined in Section 1563(a) of the Internal Revenue Code. This includes parent-subsidiary, brother-sister or combined groups of corporations and certain insurance companies.

Entities under common control are two or more trades or businesses (whether or not incorporated) under common control as defined in Section 414(c) of the Internal Revenue Code. The following examples illustrate parent-subsidiary groups of entities under common control. See IRC Regulation 11.414(c)-2 and SBT Bulletin 1978-1, Entries Under Common Control, for further illustrations.

Example 1: ABC partnership owns controlling interest in X corporation. ABC partnership is common parent of a group of entities under common control, consisting of ABC partnership and X corporation.

Example 2: A, an individual, who owns a business as a sole proprietor, also owns controlling interest in XYZ partnership. The individual, A, is the common parent of the group of entities under common control consisting of A, an individual, and XYZ partnership.

Different Tax Years (a controlled group having members with different tax years). Each member's business activities attributable to its **tax year ending within a calendar year** are consolidated on this form to allocate the statutory exemption and small business credit. This allocation cannot be made until the end of the latest tax year in the group. Members having earlier tax years have the following **options**: **1)** request an extension of time in which to file their SBT return; **2)** file their SBT returns without the exemption or credit. The member having the latest tax year will determine the credit for the group on Form C-8009. This credit may be claimed on such member's SBT return or an allocated amount of credit may be claimed by filing a C-8009 and the amended SBT annual, C-8000X, by each member.

Part 1, Members' Identification — Identify each member of the group with name, address, organization type (I-Individual, P-Partnership, C-corporation, E-estate or T-trust) account number, and tax year shown on each member's SBT return.

Part 2, Statutory Exemption — Only one statutory exemption is allowed to an affiliated group of corporations, a controlled group of corporations or a group of entities under common control. Enter on line 6 that portion of the statutory exemption (\$40,000) that is allocated to each member. This allocation can be based on any method agreeable to all members.

Part 3, Small Business Credit — Members of a controlled group are **not** entitled to the small business credit **unless** the credit is determined on a combined bases.

Eligibility — The group may be entitled to this credit if all the following conditions exist:

- (1) Combined gross receipts (line 16, column D) do not exceed \$6,000,000, and
- (2) Combined adjusted business income (line 11, column D) does not exceed \$450,000 for tax years beginning on or after January 1, 1984; \$475,000 for tax years beginning on or after January 1, 1985, and
- (3) No individual (sole proprietor) has business income from any one member (member's C-8000, line 7) in excess of \$90,000 for tax years beginning on or after January 1, 1984; \$95,000 for tax years beginning on or after January 1, 1985, and
- (4) No partner has distributive share of business income from any one member (member's C-8000KP, column E) in excess of \$90,000 for tax years beginning on or after January 1, 1984; \$95,000 for tax years beginning on or after January 1, 1985, and
- (5) No shareholder or officer has allocated income from any one member in excess of \$90,000 for tax years beginning on or after January 1, 1984; \$95,000 for tax years beginning on or after January 1, 1985 (see instructions for C-8000C for definition of allocated income).

Line 7 — Enter business income from each member's C-8000, page 1, line 7.

Line 8 — Enter loss carryovers from each member's C-8000, page 2, lines 51 & 52.

Line 9 — Enter compensation and director fees of active shareholders from each member's C-8000KC, line 6. (C-8000KC, column F, line 4, on 1977 forms).

Line 10 — Enter compensation and director fees of officers from each member's C-8000KC, line 7. (C-8000KC, column K, line 6, on 1977 forms).

Line 11 — Add lines 7-10 for columns A-C. Enter the total of columns A-C in column D.

Line 12 — Enter tax base from each member's C-8000, page 1 line 12a in columns A-C. Enter the total of columns A-C in column D.

Line 13 — Multiply line 12, column D by 45%.

Line 14 — Divide line 11, column D by line 13.

Line 15 — Subtract line 14 from 100%. If line 11, column D is less than zero, enter 100%. If line 11, col. D, exceeds line 13, enter zero.

Line 16 — Enter gross receipts from each member's C-8000, page 1, line 6 in columns A-C. Enter the total of columns A-C in Column D. Receipts from intercompany transactions are eliminated in arriving at combined gross receipts.

Lines 17-20 — Determine the portion of the credit percentage for tax years beginning on or after January 1, 1984, that is allowed when gross receipts exceed \$5,000,000.

Line 21 — Enter tax from each member's C-8000, page 1, line 23, in columns A-C. Enter the total of columns A-C in column D.

Line 22 — Multiple line 25 by % on line 20. Enter total of A-C in column D.

Line 23 — Enter each member's prorated share of the combined credit from line 22 in columns A-C and on each member's credit schedule (form C-8000C, line 19). This allocation can be based on any method agreeable to all members.

NOTE: Attach a copy of this schedule to each member's C-8000 claiming an allocated statutory exemption or small business credit.

PLEASE TYPE OR PRINT

REQUEST FOR MORE TIME TO FILE MICHIGAN TAX RETURNS

Part 1: Identification

Check ONLY ONE box and enter your identification number. File a separate extension for each tax.

1. <input type="checkbox"/> Income Tax Return <input type="checkbox"/> Fiduciary Return <input type="checkbox"/> Single Business Tax Return <input type="checkbox"/> Intangibles Tax Return	2 Social Security Number (if filing joint, enter your and your spouse's no.) _____ OR
	3 FE or TR Number (Fiduciary and SBT filers only) _____
4 Your mailing address. (SBT and intangibles only) <div style="border: 1px dashed black; height: 60px; width: 100%;"></div> <div style="position: absolute; left: 0; top: 50%; transform: translateY(-50%);">Type Address Here</div>	
5 Taxpayer's name and address (if different from item 4). _____ _____	

Part 2: Extension Request (This is not an extension of time for payment.)

6 Tax year ends on: _____, 19____	7. Length of requested extension (SBT and Intangibles filers only) _____ Days
8. Reason for extension: Read instructions before completing this section. a. If you have a Federal extension, attach a copy of request or approval and check here..... b. Other reason _____ _____ _____ _____	
9. If Treasury has previously granted you an extension for this tax year, attach copy of approved extension and check here	

Part 3: Computation and payment of tax due

10. Total annual tax liability for the year	10. _____
11. Payments made to date (include withholding, estimated payments and amount carried forward)	11. _____
12. Credits (if any)	12. _____
13. Add lines 11 and 12	13. _____
14. Estimated balance due. Subtract line 13 from line 10	14. _____
15. Amount submitted with this application.	15 _____

Make remittance payable to "State of Michigan." Write type of tax and identification number on remittance.

Part 4: Certification

I declare under penalty of perjury that the information in this return, and attachments, is true and complete. <input type="checkbox"/> I authorize Treasury to discuss my return and attachments with my preparer. <input type="checkbox"/> Do not discuss with my preparer.		I declare under penalty of perjury that this return is based on all information of which I have knowledge.	
Your Signature _____		Preparer's Signature _____	
Date _____		Phone () _____ Identification No. _____	

Mail both copies of this form to: Michigan Department of Treasury, Treasury Building, Lansing, MI 48922

Extension approved to _____		FOR TREASURY USE ONLY		Tax Year End _____	
By _____		Date _____		Extended to _____	

PLEASE TYPE OR PRINT

REQUEST FOR MORE TIME TO FILE MICHIGAN TAX RETURNS

Part 1: Identification

Check ONLY ONE box and enter your identification number. File a separate extension for each tax.

1. <input type="checkbox"/> Income Tax Return <input type="checkbox"/> Fiduciary Return <input type="checkbox"/> Single Business Tax Return <input type="checkbox"/> Intangibles Tax Return	2. Social Security Number (if filing joint, enter your and your spouse's no.) OR 3. FE or TR Number (Fiduciary and SBT filers only)
4. Your mailing address. (SBT and Intangibles only) Type Address Here	5. Taxpayer's name and address (if different from item 4).

Part 2: Extension Request (This is not an extension of time for payment.)

6. Tax year ends on: _____, 19____	7. Length of requested extension (SBT and Intangibles filers only) _____ Days
8. Reason for extension: Read instructions before completing this section. a. If you have a Federal extension, attach a copy of request or approval and check here. b. Other reason _____	
9. If Treasury has previously granted you an extension for this tax year, attach copy of approved extension and check here	

Part 3: Computation and payment of tax due

10. Total annual tax liability for the year	10. _____
11. Payments made to date (include withholding, estimated payments and amount carried forward)	11. _____
12. Credits (if any)	12. _____
13. Add lines 11 and 12	13. _____
14. Estimated balance due. Subtract line 13 from line 10	14. _____
15. Amount submitted with this application.	15. _____

Make remittance payable to "State of Michigan." Write type of tax and identification number on remittance.

Part 4: Certification

I declare under penalty of perjury that the information in this return, and attachments, is true and complete. <input type="checkbox"/> I authorize Treasury to discuss my return and attachments with my preparer. <input type="checkbox"/> Do not discuss with my preparer.		I declare under penalty of perjury that this return is based on all information of which I have knowledge.	
Your Signature _____		Preparer's Signature _____	
Date _____		Phone () _____ Identification No. _____	

Mail both copies of this form to: Michigan Department of Treasury, Treasury Building, Lansing, MI 48922

Extension approved to _____		FOR TREASURY USE ONLY	
By _____		Date _____	Tax Year End _____
		Extended to _____	

SINGLE BUSINESS TAX

PENALTY AND INTEREST

NONFILING OF ESTIMATED PAYMENTS OR UNDERESTIMATING

This form is issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

C-8020
1988

1. Name

2. Account Number

PART I: ESTIMATED TAX REQUIRED FOR THE YEAR

3. Annual tax (from C-8000, line 28) 3 _____
4. Required estimate (multiply line 3 by 85%) 4 _____
5. Estimated tax payments (See SBT Instruction booklet) 5 _____

See SBT instruction booklet for exceptions to penalty and/or interest computation.

PART II: QUARTERLY UNDERPAYMENT OF ESTIMATED TAX

6. Quarterly return due dates
7. Divide line 4 by the number of quarterly returns needed
8. Estimated tax paid on quarterly return
9. Prior year overpayment used on quarterly return
10. Overpayment from previous quarter
11. Total payment (Add lines 8 and 9 or 10)
12. Overpayment (Subtract line 7 from line 11)
13. Underpayment (Subtract line 11 from line 7)

(a)	(b)	(c)	(d)

PART III: INTEREST (Nonfiling and underestimating)

14. Date annual return filed or due date of annual return
(whichever is earlier)
15. Number of days from quarterly due date (line 6) to date on line 14
16. Number of days on line 15 after 4/30/88 and before 7/1/88
17. Number of days on line 15 after 6/30/88 and before 1/1/89
18. Number of days on line 15 after 12/31/88 and before 7/1/89
19. Number of days on line 15 after 6/30/89 and before 1/1/90
20. Number of days on line 16 \times 9.2% (.092) \times amount on line 13
365
21. Number of days on line 17 \times 9.7% (.097) \times amount on line 13
365
22. Number of days on line 18 \times 10.2% (.102) \times amount on line 13
365
23. Number of days on line 19 \times *% \times amount on line 13
365
24. Underpayment of interest (Add lines 20 through 23)
25. Add columns (a) through (d), line 23. Enter here and on C-8000, line 34b

PART IV: PENALTY (Nonfiling)

26. Number of months and fractions of a month from
due date (line 6) to date annual return is filed
(If greater than 10, enter 10. If overpayment is
available from prior quarter, do not compute penalty)
27. Multiply line 26 by .05
28. Multiply underpayment on line 13 by line 27
29. Total penalty (Sum of line 28—Enter here and on C-8000, line 34a)

*Interest rate will be set at 1% above the prime rate of interest for this period.

2. Account Number

- | | | |
|---|---|----------|
| 3. Annual tax (from C-8000, line 28) | 3 | <u>1</u> |
| 4. Required estimate (multiply line 3 by 85%) | 4 | <u>1</u> |
| 5. Estimated tax payments (See SBT Instruction booklet) | 5 | <u>1</u> |

6. Quarterly return due dates
7. Divide line 4 by the number of quarterly returns needed
8. Estimated tax paid on quarterly return
9. Prior year overpayment used on quarterly return
10. Overpayment from previous quarter
11. Total payment (Add lines 8 and 9 or 10)
12. Overpayment (Subtract line 7 from line 11)
13. Underpayment (Subtract line 11 from line 7)

(a)	(b)	(c)	(d)

14. Date annual return filed or due date of annual return
(whichever is earlier)
15. Number of days from quarterly due date (line 6) to date on line 14
16. Number of days on line 15 after 4/30/88 and before 7/1/88
17. Number of days on line 15 after 6/30/88 and before 1/1/89
18. Number of days on line 15 after 12/31/88 and before 7/1/89
19. Number of days on line 15 after 6/30/89 and before 1/1/90
20. $\frac{\text{Number of days on line 16}}{365} \times 9.2\% (.092) \times \text{amount on line 13}$
21. $\frac{\text{Number of days on line 17}}{365} \times 9.7\% (.097) \times \text{amount on line 13}$
22. $\frac{\text{Number of days on line 18}}{365} \times 10.2\% (.102) \times \text{amount on line 13}$
23. $\frac{\text{Number of days on line 19}}{365} \times \% \times \text{amount on line 13}$
24. Underpayment of interest (Add lines 20 through 23)
25. Add columns (a) through (d), line 23. Enter here and on C-8000, line 34b

[illegible]

26. Number of months and fractions of a month from
due date (line 6) to date annual return is filed
(If greater than 10, enter 10. If overpayment is
available from prior quarter, do not compute penalty)
27. Multiply line 26 by .05
28. Multiply underpayment on line 13 by line 27
29. Total penalty (Sum of line 28—Enter here and on C-8000, line 34a)

**NOTICE OF NO SBT RETURN
REQUIRED OR NO TAX LIABILITY**Issued under P.A. 228 of 1975. See instruction
booklet for filing guidelines.**C-8030**

1. For taxable year beginning _____, 19_____, ending _____, 19_____.

Name	2. Account No.
D/B/A	
Number and Street PLACE LABEL HERE	
City, State, Zip	

*INSTRUCTIONS: Use this form to report that no Single Business Tax annual return (C-8000) is required, or no tax liability. See SBT instruction booklet.**Check the item(s) that explain your reason for filing this form. Complete all related information.*3. Is your organization a member of a controlled group? ☐ YES ☐ NO**REASONS**

4. <input type="checkbox"/> Gross receipts, plus recapture of capital acquisition deduction for the current taxable year, are less than \$40,000. Also see Item 6.	Gross receipts (apportioned gross receipts, if taxable in another state) plus recapture of capital acquisition deduction for taxable year: \$ _____	Business income for taxable year: \$ _____
5. <input type="checkbox"/> Adjusted tax base for the current taxable year is insufficient to create a tax liability. (If a member of a controlled group, attach copy of Form C-8009.) Also see Item 6.		Gross payroll for taxable year: \$ _____
6. <input type="checkbox"/> The condition in item 4 or 5 is expected to continue in succeeding years. Check only if item 4 or 5 is checked.	(If you check item 6, your return will not be mailed. If this condition changes and you have a liability, you must obtain and file a return.)	
7. <input type="checkbox"/> Exempt under Internal Revenue Code	Section granting exemption (Attach copy of exemption letter.)	
8. <input type="checkbox"/> Other reason. Explain: _____ _____ _____		

PREPARER'S AND TAXPAYER'S DECLARATION

<i>Under penalty of perjury, I declare that I have examined this notice and, to the best of my knowledge, it is true and complete. If prepared by a person other than the taxpayer, this declaration is based on any known information.</i>			
Signature of Taxpayer	Date	Signature of Preparer Other Than Taxpayer	Date
Title		Business Address	

MAIL TO: Michigan Department of Treasury
P.O. Box 30059
Lansing, Michigan 48909



IMPORTANT—Corporations—Attach a copy of your Federal Forms 1120 or 1120S, pages 1 and 2, and 1120K for S Corporations.
Individuals—Attach schedules C and E.
Partnerships—Attach U.S. 1065, pages 1 and 2, and Schedule K.

**NOTICE OF NO SBT RETURN
REQUIRED OR NO TAX LIABILITY**Issued under P.A. 228 of 1975. See instruction
booklet for filing guidelines.**C-8030**

1. For taxable year beginning _____, 19_____, ending _____, 19_____.

Name	2. Account No.
D/B/A	
Number and Street PLACE LABEL HERE	
City, State, Zip	

INSTRUCTIONS: Use this form to report that no Single Business Tax annual return (C-8000) is required, or no tax liability. See SBT instruction booklet.

Check the item(s) that explain your reason for filing this form. Complete all related information.

3. Is your organization a member of a controlled group? ☐ YES ☐ NO**REASONS**

4. <input type="checkbox"/> Gross receipts, plus recapture of capital acquisition deduction for the current taxable year, are less than \$40,000. Also see Item 6.	Gross receipts (apportioned gross receipts, if taxable in another state) plus recapture of capital acquisition deduction for taxable year: \$ _____	Business income for taxable year: \$ _____
5. <input type="checkbox"/> Adjusted tax base for the current taxable year is insufficient to create a tax liability. (If a member of a controlled group, attach copy of Form C-8009.) Also see Item 6.	Gross payroll for taxable year: \$ _____	
6. <input type="checkbox"/> The condition in item 4 or 5 is expected to continue in succeeding years. Check only if item 4 or 5 is checked.	(If you check item 6, your return will not be mailed. If this condition changes and you have a liability, you must obtain and file a return.)	
7. <input type="checkbox"/> Exempt under Internal Revenue Code	Section granting exemption (Attach copy of exemption letter.)	
8. <input type="checkbox"/> Other reason. Explain: _____ _____ _____		

PREPARER'S AND TAXPAYER'S DECLARATION*Under penalty of perjury, I declare that I have examined this notice and, to the best of my knowledge, it is true and complete. If prepared by a person other than the taxpayer, this declaration is based on any known information.*

Signature of Taxpayer	Date	Signature of Preparer Other Than Taxpayer	Date
Title		Business Address	

**MAIL TO: Michigan Department of Treasury
P.O. Box 30059
Lansing, Michigan 48909****IMPORTANT—Corporations—Attach a copy of your
Federal Forms 1120 or 1120S, pages 1 and 2, and
1120K for S Corporations.
Individuals—Attach schedules C and E.
Partnerships—Attach U.S. 1065, pages 1 and 2, and
Schedule K.**

**NOTICE OF CHANGE
OR DISCONTINUANCE**

CHANGES EFFECTIVE BEGINNING (DATE)

ACCOUNT NUMBER

LEGAL BUSINESS ADDRESS

MAILING ADDRESS

1. CHANGE OUR LEGAL BUSINESS ADDRESS TO:

CHANGE OUR MAILING ADDRESS TO:

Mail this notice and any correspondence to: Michigan Department of Treasury, Registration Section, Lansing, Michigan 48922

Instructions: Place an "X" in all boxes that apply. Complete all information for that change.

2. ☐ The Internal Revenue Service has assigned us a federal employer identification number _____ (FEIN)3. ☐ Our federal employer identification number as shown is wrong. The correct number is _____ (FEIN)4. ☐ Change in major business activity (explain on back).5. ☐ We discontinued our entire business on _____ (Date)6. ☐ Address where we may be reached following discontinuance of business:

(Street)

(City)

(State)

(ZIP)

Purchaser's Name, Street, City, State, ZIP

7. ☐ We sold our entire business
on _____ (Date) TO: }8. ☐ We sold part of our business
on _____ (Date) TO: }9. ☐ Following the sale reported above, we are still operating a business that requires: (check all that apply)☐ sales/use tax license
and/or registration☐ income tax withholding
registration☐ single business
tax registration☐ motor carrier license☐ gas license☐ LPG license☐ diesel license10. ☐ We have incorporated, our corporate name is _____ (Name)11. ☐ Change in ownership (explain on back)(List DBAs or trade names and
addresses for additional locations
on back.)12. ☐ Our total number of business locations has changed to _____ (No. of Locations)13. ☐ We now open our seasonal business in _____ (Month) and close it in _____ (Month)14. ☐ Effective _____ (Month/Year), we have changed our fiscal year ending from _____ (Month) to _____ (Month)15. ☐ We operate under a name other than reported above _____ (Name)

NAME OF PREPARER OF THIS FORM (Print)

DATE

PREPARER'S PHONE NUMBER

Write any comments or explanation on back.

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Main Office:

LANSING, Treasury Building,
Walnut & Allegan Streets,
Lansing, MI 48922

Phone: (517) 373-8030
(517) 373-9419 (TDD for Deaf only)

BULK RATE U.S. POSTAGE PAID LANSING, MICHIGAN PERMIT 1200
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Other Offices:

DETROIT, 48226

State of Michigan Plaza Building
1200 Fr. Kern (6th St.)
Phone: (313) 256-2538

ESCANABA, 49829

305 Ludington St.
7 State Office Building
Phone: (906) 786-6334

FLINT, 48502

State Office Building
125 Union St.
Phone: (313) 768-2782

GRAND RAPIDS, 49503

State Office Building
350 Ottawa St., NW
Phone: (616) 456-5334

KALAMAZOO, 49009

West Main Mall
Business and Professional Plaza
Suite A-200
Phone: (616) 382-2830

MARQUETTE, 49855

Marquette Medical-Dental Center
1414 W. Fair Ave.
Phone: (906) 226-6717

MT. CLEMENS, 48043

64 New St.
Phone: (313) 469-1310

PONTIAC, 48058

100 N. Saginaw St.
Phone: (313) 335-6102

SAGINAW, 48605

State Office Building
411-I E. Genesee St.
Phone: (517) 771-1780

SAULT STE. MARIE, 49783

1126 E. Easterday Ave.
Phone: (906) 632-2183
(Mondays only)

TRAVERSE CITY, 49685

701 S. Elmwood Ave.
P.O. Box 969
Phone: (616) 946-5630

**PEEL OFF LABEL AND PLACE IN NAME
AND ADDRESS AREA ON YOUR SBT C-8000.**

**Report Corrections to Name, Address or Account Number and
Discontinuance on Form C-3479.**

You may obtain information, additional forms and
assistance in preparing your return at any of these
offices.

